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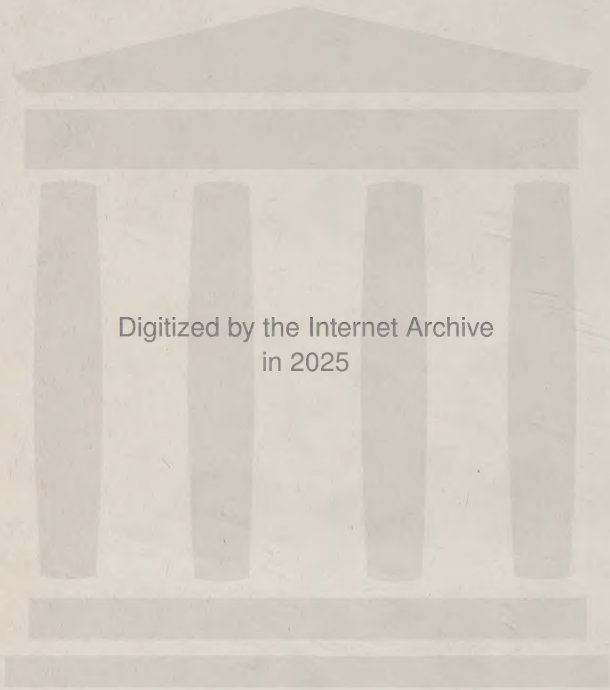

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A

COLLECTION OF ACTS

RELATING TO

THE POST HORSE DUTIES.

LONDON:

Printed by GEORGE EYRE and ANDREW STRAHAN,
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1818.

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ANNO VICESIMO QUINTO

GEORGII III. Regis.

CAP. LI.

An Act for repealing the Duties on Licences taken out by Persons letting Horses for the Purpose of travelling Post, and on Horses let to Hire for travelling Post, and by Time, and on Stage Coaches; and for granting other Duties in lieu thereof; and also additional Duties on Horses let to Hire for travelling Post, and by Time.

WHEREAS by an Act made in the Twentieth Year of the Reign of His present Majesty, (intituled *An Act for repealing an Act made in the Nineteenth Year of the Reign of His present Majesty, intituled 'An Act for granting to His Majesty 'certain Duties on Licences to be taken out by 'all Persons letting Horses to Hire, for travelling in the Manner therein mentioned; and 'certain Duties on all Horses let to Hire for the 'Purposes of travelling Post, and by Time, and 'upon certain Carriages therein mentioned;'* 20 G. 3. c. 51.

and for granting other Duties in lieu thereof,) it was enacted, that, from and after the Firſt Day of *Auguſt* One thouſand ſeven hundred and eighty, there ſhould be raiſed, levied, collected, and paid throughout the Kingdom of *Great Britain*, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, the ſeveral Rates and Duties following; (that is to ſay), that every Poſtmaſter, Innkeeper, or other Perſon in *Great Britain*, who ſhould let to Hire any Horſe for the Purpoſe of travelling Poſt by the Mile, or from Stage to Stage, or being a Perſon uſually letting Horſes to Hire, ſhould let to Hire for a Day, or any leſs Period of Time, any Horſe for drawing any Coach or other Carriage, uſed in travelling Poſt or otherwiſe, for or in reſpect whereof any Rate or Duty under the Management of the Commiſſioners of Exciſe for the time being then was made payable by any Statute then in force, ſhould yield and pay annually unto His Majeſty, His Heirs and Succeſſors, the Sum of Five Shillings for a Licence for that Purpoſe; that for and in reſpect of every Horſe hired by the Mile or Stage, to be uſed in travelling Poſt in *Great Britain*, there ſhould be charged a Duty of One Penny for every Mile ſuch Horſe ſhould be hired to travel Poſt; and that for and in reſpect of every Horſe hired for a Day, or any leſs Period of Time, for drawing on a Poſt or other Public Road any Coach or other Carriage, uſed in travelling Poſt or otherwiſe, in reſpect whereof any Duty under the Management of the Commiſſioners of Exciſe for the time being then was made payable by any Statute

Statute then in force, there ſhould be charged, if the Diſtance ſhould be then aſcertained, the Sum of One Penny *per* Mile; and if the Diſtance ſhould not then be aſcertained, there ſhould be charged the Sum of One Shilling and Sixpence for and in reſpect of each Horſe ſo hired; ſuch Duty to be paid by the Perſon or Perſons by whom ſuch Horſe ſhould be ſo hired: That every Perſon who ſhould keep any Coach or other Carriage, by what Name ſoever the ſame then was called, to be employed as a public Stage Coach or Carriage, for the Purpoſe of conveying Paſſengers for Hire to and from different Places in the Kingdom of *Great Britain*, ſhould yield and paid annually unto His Majeſty, His Heirs and Succeſſors, the Sum of Five Shillings for a Licence for that Purpoſe; and that every Coach or other Carriage, by what Name ſoever called or known, to be employed as public Stage Coaches, for the Purpoſe of conveying Paſſengers for Hire to and from different Places in the Kingdom of *Great Britain*, ſhould be and the ſame were thereby charged with a Duty of One Halfpenny for every Mile ſuch Carriage ſhould travel, to be paid by the Owner or Owners thereof reſpectively: And whereas, by an Act made in the Twenty-third Year of the Reign of His preſent Majeſty, (intituled *An Act for granting to His Majeſty an additional Duty upon Stage Coaches, and other Carriages therein mentioned,)* it was enacted, from and after the Firſt Day of *Auguſt* One thouſand ſeven hundred and eighty-three, there ſhould be raiſed, levied, 23 G. 3. c. 63.

collected, and paid throughout the Kingdom of *Great Britain*, unto and for the Use of His Majesty, His Heirs and Successors, upon every Coach or other Machine to be employed as a public Stage Coach or Carriage, for the Purpose of conveying Passengers for Hire to and from one Place to another in the Kingdom of *Great Britain*, an additional Duty of One Halfpenny for every Mile such Carriages should travel, to be paid by the Owners thereof: And whereas the Payment of the said Rates and Duties have been greatly evaded; we, Your Majesty's most dutiful and loyal Subjects, the Commons of *Great Britain*, in Parliament assembled, do therefore think that it will be for the Advantage of the Public to repeal the present Rates and Duties, and to grant unto Your Majesty other Rates and Duties in lieu thereof, and also additional Duties on Horses let to Hire for the Purpose of travelling Post, and by Time; and do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That, from and after the First Day of *August* One thousand seven hundred and eighty-five, the Rates and Duties granted by an Act made in the Twentieth Year of the Reign of His present Majesty, (intituled *An Act for repealing an Act, made in the Nineteenth Year of the Reign of His present Majesty, intituled* '*An Act for granting to His Majesty certain Duties on*

From Aug. 1, 1785, the Rates granted by 20 G. 3. c. 51.

'*on Licences to be taken out by all Perſons letting Horſes to Hire, for travelling in the Manner therein mentioned; and certain Duties on all Horſes let to Hire for the Purpoſes of travelling Poſt, and by Time, and upon certain Carriages therein mentioned;*' *and for granting other Duties in lieu thereof*, and alſo the additional Rate and Duty granted by an Act made in the Twenty-third Year of the Reign of His preſent Majeſty, (intituled *An Act for granting to His Majeſty an additional Duty upon Stage Coaches, and other Carriages therein mentioned,*) ſhall ceaſe, determine, and be no longer paid and payable; except only ſuch Monies as ſhall have been received or ſhall be payable by the ſeveral Poſtmaſters, Innkeepers, and other Perſons, for and on account of the ſaid Rates and Duties, at any Time on or before the ſaid Firſt Day of *Auguſt*, and which be unaccounted for and unpaid by them to the ſeveral Collectors appointed by virtue of the Acts to receive the ſame.

and 23 G. 3. c. 63. repealed.

II. Provided always, and it is hereby enacted and declared, That the ſeveral Bonds given in purſuance of the ſaid Acts, or either of them, ſhall continue and be of full Force and Effect, with reſpect to all Duties due and owing by virtue of the ſaid recited Acts, and alſo with reſpect to the ſeveral Duties by this Act granted, and all Matters and Things therein contained.

Bonds given in purſuance of the ſaid Acts,

III. And it is hereby further enacted and declared, That the ſeveral Licences granted in pur-

and Licences granted, &c. to continue in force.

purſuance of the ſaid Acts, ſhall continue in full Force and Effect for and during the Periods for which the ſame have been reſpectively granted; and that the ſeveral Appointments made by the Commiſſioners of Stamps to the ſeveral Perſons appointed Collectors of the ſaid Duties, ſhall remain and continue in full Force until revoked by the ſaid Commiſſioners.

New Duties.

IV. And be it further enacted by the Authority aforeſaid, That, from and after the ſaid Firſt Day of *Auguſt* One thouſand ſeven hundred and eighty-five, there ſhall be raiſed, levied, collected, and paid throughout the Kingdom of *Great Britain*, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, the ſeveral Rates and Duties following; (that is to ſay),

Every Poſtmaſter, &c. who ſhall let Horſes to Hire for travelling Poſt, for an annual Licence, 5s.

That every Poſtmaſter, Innkeeper, or other Perſon in *Great Britain* who ſhall let to Hire any Horſe for the Purpoſe of travelling Poſt by the Mile, or from Stage to Stage, or being a Perſon uſually letting Horſes to Hire, ſhall let to Hire for a Day, or any leſs Period of Time, any Horſe for drawing any Coach or other Carriage uſed in travelling Poſt, or otherwiſe, by whatſoever Name ſuch Carriages now are or hereafter may be called or known, for or in reſpect whereof any Rates or Duties, now or heretofore under the Management of the Commiſſioners of Exciſe, are or have been made payable by any Statute or Statutes now in force, ſhall yield and pay annually unto His Majeſty, His Heirs and Succeſſors, the Sum

Sum of Five Shillings for a Licence for that Purpoſe:

That for and in reſpect of every Horſe hired by the Mile or Stage, to be uſed in travelling Poſt in *Great Britain*, there ſhall be charged a Duty of One Penny Halfpenny for every Mile ſuch Horſe ſhall be hired to travel Poſt:

Every Perſon hiring Horſes to travel Poſt, to pay for each Horſe 1½d. per Mile, or 1s. 9d. per Day, where the Diſtance ſhall not be aſcertained.

And that for and in reſpect of every Horſe hired for a Day, or any leſs Period of Time, for drawing on any public Road any Coach or other Carriage uſed in travelling Poſt, or otherwiſe, by whatſoever Name ſuch Carriages now are or hereafter may be called or known, for or in reſpect whereof any Rates or Duties, now or heretofore under the Management of the Commiſſioners of Exciſe are or have been made payable by any Statute or Statutes now in force, there ſhall be charged, if the Diſtance ſhall be then aſcertained, the Sum of One Penny Halfpenny *per* Mile; and if the Diſtance ſhall not then be aſcertained, there ſhall be charged the Sum of One Shilling and Ninepence for and in reſpect of each Horſe ſo hired; ſuch Duty to be paid by the Perſon or Perſons by whom ſuch Horſe ſhall be ſo hired:

That every Perſon who ſhall keep any Coach, Berlin, Landau, Chariot, Calaſh, Chaiſe Marine, Chaiſe, Diligence, or other Carriage with Four Wheels, or any Calaſh, Chaiſe, Chair, or other Carriage with Two Wheels, by what Name ſoever the ſame now is or hereafter ſhall be called or known, to be employed as public Stage Coaches or Carriages, for the Purpoſe of conveying Paſſengers for Hire to and from different

Every Perſon keeping a Diligence, Poſt Coach, or other Four-wheeled Carriage, for carrying only Four Inſide Paſſengers for Hire, or any Stage

Coach, &c. ſhall pay annually 5s. for a Licence; and ſhall alſo pay 1d. for every Mile ſuch Carriage ſhall travel.

different Places in the Kingdom of *Great Britain*, ſhall yield and pay annually unto His Majeſty, His Heirs and Succeſſors, the Sum of Five Shillings for a Licence for that Purpoſe:

And that every Coach, Berlin, Landau, Chariot, Calaſh, Chaiſe Marine, Chaiſe, Diligence, or other Carriage with Four Wheels, or any Calaſh, Chaiſe, Chair, or other Carriage with Two Wheels, by what Name ſoever the ſame now is or hereafter ſhall be called or known, to be employed as public Stage Coaches or Carriages, for the Purpoſe of conveying Paſſengers for Hire to and from different Places in the Kingdom of *Great Britain*, ſhall be and the ſame is hereby charged with a Duty of One Penny for every Mile ſuch Carriage or Carriages as aforeſaid ſhall travel, to be paid by the Owner or Owners thereof reſpectively.

The ſaid Duties to be under the Management of the Commiſſioners for Stamp Duties.

V. And for the better and more effectual raiſing, levying, collecting, and paying the ſaid Rates and Duties herein-before granted, the ſame ſhall be under the Government, Care, and Management of the Commiſſioners for the Time being appointed to manage the Duties payable to His Majeſty, His Heirs and Succeſſors, and charged on Stamped Vellum, Parchment, and Paper; who, or the major Part of them, are hereby required and empowered to appoint and employ ſuch Officers under them for that Purpoſe, and to allow ſuch Salaries and incidental Charges, as ſhall be neceſſary; and to provide and uſe ſuch Marks or Stamps as they ſhall think fit; and

to

to repair, renew, or alter the ſame from Time to Time as there ſhall be Occaſion; and to do all other Acts, Matters, and Things neceſſary to be done for putting this Act in Execution, with relation to the ſaid Rates and Duties hereby granted, in the like and in as full and ample Manner as they, or the major Part of them, are authorized to put in Execution any of the Laws now in being concerning Stamped Vellum, Parchment, and Paper.

Penalty on Perſons letting out Horſes to travel Poſt, &c. without a Licence.

VI. And be it further enacted, That, from and after the Firſt Day of *Auguſt* One thouſand ſeven hundred and eighty-five, no Perſon whatſoever, required by this Act to be licenſed, ſhall, unleſs he or ſhe be authorized and enabled in the Manner herein-after preſcribed, let out any Horſe for Hire, either by the Mile or Stage, or to draw any Coach, Berlin, Landau, Chariot, Calaſh with Four Wheels, or any Calaſh, Chaiſe, or Chair with Two Wheels, or any other Carriage uſed in travelling Poſt, or otherwiſe, by whatſoever Names ſuch Carriages now are or hereafter may be called or known, (upon which any Rates or Duties, now or heretofore under the Management of the Commiſſioners of Exciſe, are or have been reſerved or made payable), for a Day, or leſs Period of Time, upon Pain to forfeit for every ſuch Offence the Sum of Ten Pounds, to be recovered and applied as herein-after is directed.

Any Two Commiſſioners of the

VII. And be it further enacted, That from and after the paſſing of this Act, any Two or more

Stamp Duties, or Perſons authorized by them, may grant Licences for letting out Horſes to Hire.

more of His Majeſty's Commiſſioners appointed for managing the Duties ariſing by Stamps on Vellum, Parchment, or Paper, or ſome Perſon duly authorized by them, ſhall grant Licences to ſuch Perſons who ſhall apply for the ſame, to let out Horſes for Hire in the Manner aforeſaid, in any City, Town, or other Place within *Great Britain*, for the Space of One Year, to commence from the ſaid Firſt Day of *Auguſt* One thouſand ſeven hundred and eighty-five, upon all Licences to be granted on or before that Day; and upon Licences to be firſt granted to any Perſon or Perſons after the ſaid Firſt Day of *Auguſt* One thouſand ſeven hundred and eighty-five, to commence from the Day of the Date of every ſuch Licence; and all and every Perſon or Perſons who ſhall take out ſuch Licence for letting out Horſes for Hire in Manner aforeſaid, ſhall take out a freſh Licence for another Year, Ten Days at leaſt before the Expiration of that Year for which he, ſhe, or they ſhall be ſo licenſed, if he, ſhe, or they ſhall continue to let out Horſes for Hire in Manner aforeſaid; and ſhall in like Manner renew ſuch Licence from Year to Year, paying down the reſpective Sums due for ſuch Licences, as long as he, ſhe, or they ſhall continue to let out Horſes for Hire in Manner aforeſaid.

No Perſon to keep more than One Inn, &c. for letting Horſes, by virtue of

VIII. And be it further enacted, That no Poſtmaſter, Innkeeper, or other Perſon whatſoever, licenſed or to be licenſed by Authority of this Act, ſhall by virtue of One Licence keep more than One Inn, Houſe, or other Place

Place for letting Horſes for the Purpoſes aforeſaid; but for each and every Inn, Houſe, or other Place, which any Poſtmaſter, Innkeeper, or other Perſon ſhall keep for the Purpoſes aforeſaid, a ſeparate and diſtinct Licence ſhall be taken out and paid for by ſuch Poſtmaſter, Innkeeper, or other Perſon; upon Pain to forfeit for every Inn, Houſe, or other Place ſo kept by him, her, or them, not licenſed as aforeſaid, the Sum of Twenty Pounds, to be recovered and applied as herein is directed.

One Licence, on Penalty of 20l.

IX. And be it further enacted, That every Poſtmaſter, Innkeeper, or other Perſon ſo licenſed to let Horſes as herein-before mentioned, ſhall cauſe the Words *(Licenſed to let Poſt Horſes)* to be painted or written in legible Characters, either on a Sign hung out, or in ſome viſible Place in the Front of his, her, or their Houſe, Stables, or Out Offices, at the reſpective Places at which he, ſhe, or they let out Horſes to Hire as aforeſaid, to denote that ſuch Poſtmaſter, Innkeeper, or other Perſon is a Letter or Furniſher of Horſes, and authorized to furniſh Travellers with the ſame, purſuant to Law; and if any Poſtmaſter, Innkeeper, or other Perſon ſo licenſed as aforeſaid, ſhall preſume to let out Horſes for Hire as herein-before mentioned, without fixing or hanging out ſuch Token as aforeſaid, every Poſtmaſter, Innkeeper, or other Perſon ſo offending, ſhall for every ſuch Offence forfeit and pay the Sum of Five Pounds, to be recovered and diſtributed as herein-after is directed.

Licenſed Innkeepers, &c. to cauſe certain Words to be painted on the Fronts of their Houſes, &c. before they let Horſes for Hire, on Penalty of 5l.

X. And

Innkeepers, &c. who furniſh Carriagestotravel Poſt, ſhall affix their Names and their Place of Abode on ſome conſpicuous Part thereof, on Penalty of 5l.

X. And be it further enacted, That every Perſon ſo licenſed as aforeſaid ſhall, if he, ſhe, or they furniſh his, her, or their own Chaiſes, or other Carriages, at the ſame Time with ſuch Horſes let to Hire to travel Poſt as aforeſaid, mark or paint, or cauſe to be marked or painted, on the outſide Pannel of each Door of the Chaiſe, or other Carriage ſo furniſhed, his, her, or their Chriſtian and Surname, and the Name of the City, Town, or Place of his, her, or their Abode, in large and legible Characters, in Letters of a Colour diſtinct from the Colour of the Carriage, each Letter at leaſt One Inch in Length, and continue the ſame thereupon as long as ſuch Chaiſe or Carriage ſhall be ſo uſed; and if any Perſon or Perſons ſhall neglect or omit to mark or paint the ſame as herein-before is directed, or ſhall mark or paint, or cauſe to be marked or painted, any falſe or fictitious Name or Place of Abode on ſuch Chaiſe or other Carriage, he, ſhe, or they ſhall forfeit for every ſuch Offence the Sum of Five Pounds.

Innkeepers, &c. who furniſh Carriages to travel for a Day, or leſs Period of Time, ſhall affix, upon ſome conſpicuous Part thereof, a Braſs or Tin Plate, containing their

XI. And be it further enacted, That every Poſtmaſter, Innkeeper, or other Perſons ſo licenſed as aforeſaid, if he, ſhe, or they furniſh his, her, or their own Coaches, Berlins, Landaus, Chariots, Calaſhes, Chaiſes, or other Carriages with Four Wheels, or any Calaſh, Chaiſe, Chair, or other Carriage aforeſaid with Two Wheels, at the ſame Time with ſuch Horſes let to Hire for a Day, or leſs Period of Time, for drawing on any public Road, where ſuch Carriages ſhall have a Box, or other

other outside Seat for the Driver thereof, shall affix upon some conspicuous Part of the Foot-board, or other Part of such Box or Seat, a Brass or Tin Plate, on which there shall be marked or engraved the Christian and Surname of every such Owner or Owners, and the Name of the City, Town, and Place of his, her, or their Abode, in large and legible Characters, and continue the same thereon, and replace the same as often as Occasion shall require, during the Time such Coach or other Carriage as aforesaid shall be so used; and where such Carriages so furnished as aforesaid shall not have a Box or other outside Seat for the Driver thereof, shall affix upon a conspicuous Part of the Pole, Shaft, or Splinter-bar of every such Carriage as aforesaid, a Brass or Tin Plate, upon which there shall be marked or engraved the Christian and Surname of every such Owner or Owners, together with the Name of the City, Town, or other Place of his, her, or their Abode, in large and legible Characters, and continue the same thereon, and replace the same as often as Occasion shall require during the Time any such Carriage as aforesaid shall be so used: And if any Person or Persons shall omit or neglect so to do, or mark or engrave, or cause to be marked or engraved, any false or fictitious Name or Place of Abode on any such Plate so to be affixed on any such Coach, Berlin, Landau, Chariot, Chaise, or other Carriage as aforesaid, he, she, or they shall forfeit for every such Offence the Sum of Five Pounds.

Names and Places of Abode.

Penalty on Neglect, &c.

XII. And

Commiſſioners of Stamp Duties are to deliver to every Perſon taking out a Licence printed or written Papers.

XII. And be it further enacted, That the ſaid Commiſſioners appointed for managing the Duties ariſing by Stamps on Vellum, Parchment, and Paper, ſhall, at the Time of iſſuing ſuch Licence as aforeſaid, deliver or cauſe to be delivered to every Poſtmaſter, Innkeeper, or other Perſon ſo licenſed, printed or written Papers, (intituled *Stamp Office Weekly Accounts*), in which ſhall be inſerted the Day of the Week, and Blanks left for the Number of Horſes and Miles, and Name of the Town or Place to which ſuch Horſes ſhall be hired to go; and alſo for the Day of the Month, and the Names of the Poſtillions or Drivers employed, to be filled up as herein-after directed, according to the following Form, or ſuch other Form as the ſaid Commiſſioners ſhall judge convenient for keeping ſuch Accounts.

The Form thereof.

Stamp Office Weekly Account.

A. B.

of C.

Month and Day.	Week and Day.	Names of Postillions or Drivers.												Names of Places to which the Horses are hired to go.	Duty.
		A. B.		C. D.		E. F.		G. H.		I. K.		L. M.			
		N° of	Horses.	N° of	Horses.	N° of	Horses.	N° of	Horses.	N° of	Horses.	N° of	Horses.		
			Miles.		Miles.		Miles.		Miles.		Miles.		Miles.		
	Sunday														
	Monday														
	Tuesday														
	Wednesday														
	Thursday														
	Friday														
	Saturday														

B And

And alſo certain Tickets.

And ſhall alſo deliver, or cauſe to be delivered, a Number of Tickets, on which ſhall be printed or written the Words (*Stamp Office*), and alſo the Word (*Horſes*), and 1, 2, 3, 4, 5, or 6, in Figures, as the Tickets may be intended to denote the Numbers; and likewiſe the Word (*Miles*), except where the Horſes are hired for a Day, or any leſs Period of Time, and then, inſtead of the Word (*Miles*), the Words (*for a Day*) ſhall be inſerted, and alſo the Amount of the Duty, ſet and after the Rate of One Shilling and Ninepence for each Horſe, according to the Number of Horſes expreſſed by Figures on ſuch Tickets, and ſhall take eſpecial Care that all Perſons ſo licenſed ſhall be ſufficiently furniſhed with ſuch Accounts and Tickets; and in caſe any Officer employed in the Execution of this Act, in relation to the ſaid Rates and Duties, ſhall wilfully refuſe or neglect to do or perform any Matter or Thing by this Act required or directed to be done or performed by him, whereby any of His Majeſty's Subjects ſhall or may ſuſtain any Damage whatſoever, ſuch Officer ſo offending ſhall be liable, in any Action to be founded on this Statute, to anſwer to the Party aggrieved all ſuch Damages, with Treble Coſts of Suit.

Penalty on Officers making Default.

Poſtmaſters, &c. on receiving their Firſt Licence, to give Security for the Redelivery of

XIII. And it is hereby further enacted, That each and every Poſtmaſter, Innkeeper, or other Perſon ſo licenſed to let Horſes for the Purpoſe aforeſaid, ſhall, at the Time of receiving his, her, or their Firſt Licence, give Security by Bond to His Majeſty, His Heirs

Heirs and Succeſſors, in the Sum of Fifty Pounds, with a Condition that he, ſhe, or they will, whenever thereunto required, redeliver or cauſe to be redelivered the Stamp Office Tickets which he, ſhe, or they may have received, and that may remain unaccounted for by him, her, or them, or will pay the Money due thereon; and that he, ſhe, or they will alſo deliver to the Perſon or Perſons properly authorized, by the Commiſſioners appointed for managing the Duties ariſing by Stamps on Vellum, Parchment, and Paper, to inſpect the ſame, and to receive the Money due thereon, the Stamp Office Accounts ſo delivered to him, her, or them as aforeſaid, faithfully made out, ſigned, and atteſted as herein-after directed, and make Payment of all ſuch Sum and Sums of Money as ſhall be due and payable to His Majeſty in purſuance of and according to the true Intent and Meaning of this Act; and alſo truly and faithfully to obſerve and perform all the Directions, Matters, and Things herein contained, on his, her, or their Behalf to be obſerved and performed; and in caſe of the Nonperformance or Breach of ſuch Condition, it ſhall and may be lawful for the ſaid Commiſſioners, or the Perſons ſo appointed by them, to cauſe each and every ſuch Bond to be proſecuted according to Law; and in caſe of Judgment againſt the Defendant, the ſaid Commiſſioners may, if they ſhall think fit, refuſe to grant to ſuch Perſon, againſt whom ſuch Judgment ſhall be obtained, any Licence to let Horſes as aforeſaid in future.

Tickets unaccounted for, &c.

Tickets unaccounted for how to be valued.

XIV. And to prevent any Diſputes ariſing at what Rate or Value the Tickets ſhall be ſettled which may have been delivered in purſuance of this Act to the Poſtmaſters, Innkeepers, or others, and which may remain unaccounted for by him, her, or them, be it enacted, That ſuch Tickets ſhall be valued in Account, and paid for, in caſe of any Deficiency, at and after the Rate of One Shilling and Nine-pence for each Horſe, according to the Number of Horſes expreſſed by Figures on ſuch Tickets, and in the Receipt given by ſuch Poſtmaſters, Innkeepers, or other Perſons for the ſame.

Poſtmaſters, &c. letting out Horſes to travel Poſt, ſhall receive for the Uſe of His Majeſty, of the Perſons hiring the ſame, 1d. 2q. for every Mile each Horſe is to travel, and ſhall deliver to them Stamp Office Tickets properly filled up.

XV. And be it further enacted, That all and every Poſtmaſter, Innkeeper, or other Perſon licenſed as aforeſaid, who ſhall let Horſes to Hire by the Mile or Stage, to be uſed in travelling Poſt, ſhall, by themſelves or Servants, previous to the uſing ſuch Horſe or Horſes, aſk, demand, and receive, for the Uſe of His Majeſty, His Heirs and Succeſſors, of and from the Perſon or Perſons hiring the ſame, the Sum of One Penny Halfpenny *per* Mile for each Mile ſuch Horſe ſhall be ſo hired to travel, at and after the Rate or Number of Miles which he, ſhe, or they ſhall charge ſuch Traveller or Travellers for the Stage or Diſtance ſuch Horſe may be hired to go; and ſhall, at the ſame Time he or ſhe receives Payment of the Duty for ſuch Horſe or Horſes, deliver or cauſe to be delivered to the Perſon or Perſons hiring ſuch Horſe or Horſes, One or more of the Stamp Office Tickets hereinbefore

before mentioned, as Occaſion ſhall require; and to which ſuch Poſtmaſter, Innkeeper, or other Perſon, ſhall add or cauſe to be added, if an Innkeeper, the Name of his Sign or Houſe, if not an Innkeeper, his or her Name; and he ſhall alſo inſert the Name of the City, Town, or Place where ſuch licenſed Perſon reſides, and the Name of the Town or Place to which ſuch Horſes may be hired to go; and if to *London*, the Name of the Street, Square, or Place in *London*; and in Words or Figures the Month, and Day of the Month, and the Number of Miles for which ſuch Horſe or Horſes are ſo hired: And if any Poſtmaſter, Innkeeper, or other Perſon, under Pretence of there not being any Turnpike or Toll-bar upon the Road through which he may be hired to go, or under any other Pretence whatſoever, ſhall neglect to aſk, demand, and receive the ſaid Duty of One Penny Halfpenny *per* Mile from ſuch Perſon or Perſons hiring ſuch Horſe or Horſes, or ſhall neglect or refuſe to deliver the Ticket or Tickets, filled up as herein-before directed, to ſuch Perſon or Perſons ſo hiring the Horſes as aforeſaid, ſuch Poſtmaſter, Innkeeper, or other Perſon, ſhall for every ſuch Offence forfeit and pay the Sum of Ten Pounds; and moreover, in caſe of not receiving the ſaid Rate or Duty, be chargeable therewith to His Majeſty, His Heirs and Succeſſors, in the ſame Manner as if he, ſhe, or they had actually received the ſame.

Penalty on Neglect thereof.

XVI. And be it further enacted, That all and every Traveller or Travellers to whom

Travellers to deliver their Tickets at

the First Turnpike they ſhall paſs through.

the Tickets, whereon ſhall be expreſſed the Number of Miles, ſhall be delivered as aforeſaid, if they ſhall paſs through any Turnpike or Toll-bar, ſhall at the firſt Turnpike, Toll-bar, or Bridge at which any Toll ſhall be by Law collected, through which he, ſhe, or they ſhall paſs, deliver or cauſe to be delivered to the Toll-gate Keeper there, the Ticket or Tickets ſo given to him, her, or them at the Place where he, ſhe, or they hired ſuch Horſe or Horſes, which the ſaid Toll-gate Keeper is hereby directed to demand, and to receive and file; and if any Traveller or Travellers ſo going Poſt as aforeſaid ſhall have neglected to take ſuch Ticket or Tickets, or ſhall not deliver, or cauſe the ſame to be delivered, properly filled up as herein-before is directed, he, ſhe, or they ſhall, before ſuch Horſes be permitted to paſs through ſuch Turnpike or Toll-bar, pay for every Horſe hired and uſed by ſuch Traveller or Travellers the Sum of One Shilling and Nine-pence, which the Gate-keeper is hereby authorized to aſk and demand, and not permit ſuch Horſe or Horſes to paſs till he, ſhe, or they ſhall have paid the ſame, or produced ſuch Ticket or Tickets as aforeſaid.

Penalty on Neglect.

No Traveller to pay for more Miles than ſhall be expreſſed upon his Ticket.

XVII. And be it further enacted, That no Traveller ſhall be compelled to pay for a greater Number of Miles than ſhall be expreſſed upon the Ticket by this Act directed to be iſſued to ſuch Traveller; and if any Poſtmaſter, Innkeeper, or other Perſon ſo licenſed as aforeſaid, ſhall inſert in ſuch Ticket the

the Name of any other Town or Place than the Town or Place to which the Horſes ſhall be hired to go, or ſhall fill up a leſs Number of Miles than the Number charged to ſuch Traveller, every Poſtmaſter, Innkeeper, or other Perſon ſo offending, ſhall forfeit and pay the Sum of Ten Pounds; and the ſaid Commiſſioners ſhall, if they think fit, after Conviction of ſuch Offender, refuſe to grant ſuch Offender any Licence in future.

Penalty on Poſtmaſters, &c. for falſely filling up Tickets.

XVIII. And whereas Poſtmaſters, Innkeepers, and other Perſons, add the Number of Miles upon the Tickets iſſued by them to Perſons travelling Poſt, according to the Diſtance of the Stage, yet nevertheleſs charge the Traveller a Sum of Money not at or after any certain Rate *per* Mile, under a Pretence that the Sum ſo charged is their Price for the Stage; be it therefore enacted, That where any Ticket ſhall be iſſued, with the Number of Miles expreſſed thereon, and the Poſtmaſter, Innkeeper, or other Perſon ſo iſſuing the ſame, ſhall charge the Traveller a ſpecific Sum by the Stage, and not at or after the uſual or any certain Rate *per* Mile, in every ſuch Caſe ſuch Poſtmaſter, Innkeeper, or other Perſon, ſhall be accountable for one Fourth Part of the Money ſo received by him, her, or them, as and for the Duty by this Act directed to be paid; and ſhall, in that Caſe, expreſs on the ſaid Ticket the Money charged to ſuch Traveller, and enter in the Weekly Account herein-before directed to be kept, One Fourth Part of the Money ſo received,

Clauſe relative to charging Travellers a ſpecific Sum by the Stage, and not by the Mile.

and pay the ſame to the Collector or Collectors appointed by this Act to receive and collect the ſaid Duties; and if any Poſtmaſter, Innkeeper, or other Perſon, ſhall act contrary hereto, he, ſhe, or they ſhall for every Offence forfeit and pay the Sum of Ten Pounds, to be recovered and applied as herein-after is directed.

Poſtmaſters, &c. letting out Horſes to travel by the Day, &c. ſhall receive for the Uſe of His Majeſty, of the Perſons hiring them, 1½d. for every Mile each Horſe is to travel, or 1s. 9d. for each Horſe, where the Diſtance ſhall not be aſcertained; and ſhall deliver to them Stamp Office Tickets properly filled up.

XIX. And be it further enacted, That all and every Poſtmaſter, Innkeeper, and other Perſon ſo licenſed as aforeſaid, who ſhall let to Hire any Horſe or Horſes by the Day, or leſs Period of Time as aforeſaid, ſhall, by themſelves or Servants, previous to ſuch Horſe or Horſes being uſed, aſk, demand, and receive, for the Uſe of His Majeſty, His Heirs and Succeſſors, of and from the Perſon or Perſons hiring the ſame, the Sum of One Penny Halfpenny *per* Mile for each Mile ſuch Horſe or Horſes ſhall be ſo hired to go, where the Diſtance ſhall be aſcertained, and where the Diſtance ſhall not be aſcertained, then the Sum of One Shilling and Nine-pence for each Horſe ſo hired, previous to ſuch Horſe or Horſes being uſed; and ſhall at the ſame Time deliver or cauſe to be delivered to the Perſon or Perſons ſo hiring ſuch Horſe or Horſes, one or more of the Stamp Office Tickets herein-before mentioned, with the Words (*for a Day*) inſerted therein, as Occaſion ſhall require; and to which every Poſtmaſter, Innkeeper, or other Perſon, ſhall add or cauſe to be added, if an Innkeeper, the Name of his Sign or Houſe, if not an Innkeeper, his or her

her Name; and he ſhall alſo inſert the Name of the City, Town, or Place where ſuch licenſed Perſon reſides, and in Words or Figures the Month and Day of the Month; and if any Poſtmaſter, Innkeeper, or other Perſon, ſhall neglect to aſk, demand, and receive the ſaid Duty of One Penny Halfpenny *per* Mile, or One Shilling and Nine-pence for each Horſe, as the Caſe ſhall happen to be, from ſuch Perſon or Perſons hiring the ſame, or ſhall neglect or refuſe to deliver the Ticket or Tickets ſo filled up as aforeſaid, ſuch Poſtmaſter, Innkeeper, or other Perſon, ſhall for every ſuch Offence forfeit and pay the Sum of Ten Pounds; and moreover, in caſe of not receiving the ſaid Rate or Duty, be chargeable therewith to His Majeſty, His Heirs and Succeſſors, in the ſame Manner as if he, ſhe, or they had actually received the ſame.

Penalty on Poſtmaſters, &c. for Neglect.

XX. And be it further enacted, That every Perſon or Perſons to whom ſuch Day-ticket as aforeſaid ſhall be delivered, if he, ſhe, or they ſhall, in the Courſe of the Day for which ſuch Ticket ſhall be given, paſs through any Turnpike, Toll-bar, or over any Bridge (where any Toll is collected by virtue of any Act or Acts of Parliament,) ſhall at the firſt Turnpike, Toll-bar, or Bridge, through which he, ſhe, or they ſhall paſs, deliver or cauſe to be delivered to the Toll-gatherer there, the Day-ticket or Tickets ſo given to him, her, or them at the Place where he, ſhe, or they hired ſuch Horſe or Horſes, which the ſaid Toll-gatherer is hereby directed to demand, and

Day-tickets to be delivered at the Firſt Turnpike; in return for which the Gate-keeper ſhall give an Exchange Ticket, which ſhall be ſhewn at every Turnpike during that Day.

and to receive and file; and in return for ſuch Day-ticket or Tickets, every ſuch Perſon or Perſons ſhall receive from the ſaid Toll-gatherer a Ticket (called *An Exchange Ticket*), to be ſupplied from the Stamp Office, which ſhall contain the Name of the County in which the Turnpike or Toll-bar ſhall be, and the Words (*Received Day Ticket*); and alſo the Number of Horſes according to the Figures expreſſed in ſuch Day-ticket, together with the Name of the City, Town, or Place at which ſuch Day-ticket was given, and ſome Mark or Number, denoting the particular Day in which ſuch Exchange Ticket was iſſued, in printed or written Letters or Figures; which ſaid Exchange Tickets the ſaid Toll-gatherer is hereby directed to deliver to ſuch Perſon or Perſons *gratis*, in return for ſuch Day-ticket ſo left with him as aforeſaid; and which ſaid Exchange Ticket ſo delivered ſhall be ſhewn by ſuch Perſon or Perſons at every Turnpike or Toll-bar through which he, ſhe, or they ſhall afterwards on that Day paſs with ſuch Horſe or Horſes for which ſuch Day-ticket ſhall have been given: And if any Perſon or Perſons, to whom ſuch Day-ticket or Tickets ſhall be delivered as aforeſaid, ſhall neglect or refuſe to leave the ſame at ſuch Firſt Turnpike as aforeſaid, or ſhall refuſe to ſhew the Ticket ſo given to him, her, or them in Exchange, at every Turnpike or Toll-bar through which he, ſhe, or they ſhall on that Day paſs as aforeſaid, he, ſhe, or they ſhall pay, for every Horſe then uſed by him, her, or them, the Sum of One Shilling

Penalty on Travellers not delivering Day-tickets, &c.

Shilling and Nine-pence, before such Horse or Horses shall pass through such Turnpike, Toll-bar, or Bridge, the Gate-keeper or Toll-gather there is hereby authorized to ask, demand, receive, and retain the same to his own Use; and where the Name of the Owner of the Carriage shall be marked on the Foot-board or Seat, or Pole, Shaft, or Splinter-bar, as herein-before is directed to be done, when the Carriage is let out to Hire at the same Time with the Horses, then such Gatekeeper or Toll-gatherer shall not permit such Horse or Horses to pass through until such Traveller shall have paid the same, or left such Day-ticket or Tickets, or shall have produced and shewn such Exchange Ticket as aforesaid.

Penalty on taking off the before-mentioned Brass or Tin Plate, in order to evade Payment of the Duty;

XXI. And be it further enacted, That if any Person or Persons shall take off, or cause to be taken off, the Brass or Tin-plate herein-before directed to be affixed on Carriages used as herein-before mentioned, with an Intent to evade the Payment of the Duty, or the Sum of One Shilling and Nine-pence for each Horse to be paid at the Turnpike or Toll-bar as herein-before is directed, every such Person or Persons so offending shall forfeit and pay the Sum of Ten Pounds, to be recovered and applied in the same Manner as the other Penalties in this Act are directed to be recovered and applied.

and on Drivers of Carriages passing through any Turnpike

XXII. And be it further enacted, That in case any Carriage, upon which any Brass or Tin Plate is directed to be affixed as aforesaid, shall

without such Plate.

shall pass through any Turnpike or Toll-bar, without having such Brass or Tin Plate then affixed thereon in the Manner herein-before directed, the Driver or Drivers of every such Carriage shall forfeit and pay the Sum of Forty Shillings, to be recovered and applied in the Manner herein-after appointed.

How Tickets for less than Two Days shall be filled up.

XXIII. And in order to prevent Evasions in the filling up the said Tickets, where the Horses are hired to return in a less Period of Time than Two Days, and the Distance shall be ascertained, be it enacted, That where any Postmaster, Innkeeper, or other Person, shall let to Hire any Horse or Horses as aforesaid to return in a less Period of Time than Two Days, and the Number of Miles, instead of the Words (for a Day), shall be inserted in such Ticket, every licensed Postmaster, Innkeeper, or other Person, shall fill up the Name of the Place to which the Horses are hired to go, and the true Number of Miles, ascertaining the Distance both going to and returning from the Place expressed in such Ticket; and in Default of not filling up the said Ticket as herein-before is directed, every such Postmaster, Innkeeper, or other Person, shall forfeit and pay the Sum of Ten Pounds, and moreover be chargeable with the said Duty to His Majesty, His Heirs and Successors, in the same Manner as if he or she had actually received the same.

Description of the Certificates to be

XXIV. And, in order to prevent Frauds where Horses shall be let to Hire for Two or more

more Days, be it enacted, That every Poſtmaſter, Innkeeper, or other Perſon, when he ſhall let to Hire for Two Days, or a longer Space of Time, any Horſes for drawing any Carriage as aforeſaid on any public Road, ſhall deliver or cauſe to be delivered to the Perſon travelling in ſuch Carriage, or to the Driver thereof, a Note or Certificate, to be ſupplied from the Stamp Office, on which ſhall be engraved or printed (*Hired for Two or more Days*,) and to which ſuch Poſtmaſter, Innkeeper, or other Perſon, ſhall add the Day of the Month, the Name of the Place of his Abode, and the Number of Days for which the ſaid Horſes ſhall be hired, and the Name and Place of Abode of the Perſon hiring the ſame; and the Perſon travelling in ſuch Carriage, or the Driver thereof, ſhall at the Firſt Turnpike, or other Place where Toll is by Law collected, if he, ſhe, or they ſhall paſs through any, deliver to the Toll-gate Keeper there the Note or Certificate ſo given to him or her as aforeſaid, which the ſaid Toll-gate Keeper is hereby directed to aſk and demand, and to receive and file; and in return for ſuch Note or Certificate, the Toll-gate Keeper ſhall deliver a Ticket, called (*The Check Ticket*), to be ſupplied from the Stamp Office, which ſhall contain the Name of the County in which the Turnpike or Toll-bar ſhall be, and the Words (*Certificate delivered*), and alſo the Name of the Town or Place whence ſuch Note or Certificate iſſued, together with ſome Mark or Number denoting the particular Day on which ſuch Check Ticket

delivered to Travellers who ſhall hire Horſes for Two Days or more.

Such Certificate to be delivered at the Firſt Turnpike; for which the Gate-keeper ſhall give a Check Ticket.

Ticket was iſſued, in printed or written Letters or Figures; which ſaid Check Ticket the ſaid Toll-gate Keeper is hereby directed to deliver to ſuch Perſon or Perſons *gratis*, in return for ſuch Note or Certificate ſo left with him as aforeſaid, and which ſaid Check Ticket ſo delivered ſhall be ſhewn by the Driver of ſuch Carriage, or ſome Perſon therein, to the Toll-gatherer at every Turnpike or Toll-bar through which the ſaid Horſes may have Occaſion to paſs: And if any Perſon or Perſons ſo hiring ſuch Horſes for the Purpoſes aforeſaid, ſhall have neglected to take ſuch Note or Certificate as above ſpecified, or ſhall neglect or refuſe to leave the ſame at ſuch Firſt Turnpike or Toll-bar as aforeſaid, or ſhall refuſe to ſhew, at the ſeveral Turnpikes or Toll-bars through which he ſhall paſs, the Check Ticket ſo given to him by the Toll-gate Keeper as aforeſaid, ſuch Traveller or Travellers ſhall pay for every Horſe then uſed by him or her the Sum of One Shilling and Nine-pence before ſuch Horſes be permitted to paſs ſuch Turnpike or Toll-bar, which the ſaid Toll-gate Keeper is hereby authorized to aſk, demand, and receive, and retain to his own Uſe, and not permit ſuch Horſes to paſs till ſuch Travellers ſhall have paid the ſame, or produced ſuch Note or Certificate, or ſuch Check Ticket as aforeſaid; and if any Poſtmaſter, Innkeeper, or other Perſon, ſhall in ſuch Note or Certificate inſert any falſe or fictitious Name or Place of his or her Abode, or ſhall wilfully inſert therein any fictitious Name or Place of Abode of the Perſon hiring

If Travellers neglect to take ſuch Certificates, &c. they ſhall pay 1s. 9d. for each Horſe, which the Gate-keeper may retain to his own Uſe.

Penalty on Poſtmaſters, &c. delivering falſe Certificates, &c.

hiring ſuch Horſes, or ſhall, in letting out ſuch Horſes for the Purpoſes aforeſaid, by any Device or Colluſion, pretend to let out his Horſes for a longer Space of Time than the Time for which the ſame were actually hired, with an Intent to evade the Duty hereby impoſed, ſuch Poſtmaſter, Innkeeper, or other Perſon, ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds; and the ſaid Commiſſioners ſhall, if they think fit, after Conviction of ſuch Offender, refuſe to grant ſuch Offender any Licence in future.

Horſes hired for any leſs Time than Two Days, ſhall be deemed to be hired for One Day.

XXV. Provided always, and it is hereby enacted and declared, That every Horſe hired for the Purpoſe of drawing any Carriage as aforeſaid for any leſs Period of Time than Two ſucceſſive complete Days, ſhall be deemed, for the Purpoſes of this Act, to be hired for a Day, and ſhall be ſubject to all the Rules, Regulations, and Reſtrictions, as Horſes hired for a Day, or leſs Period of Time, for drawing ſuch Carriages as aforeſaid, are by this Act made liable and ſubject to.

Penalty on Gate-keepers for Neglect of Duty.

XXVI. And be it further enacted by the Authority aforeſaid, That every Toll-gate Keeper who ſhall have received any of the Day-tickets, or the Notes or Certificates for Two or more Days as herein-before mentioned, and ſhall refuſe to give any Traveller or Travellers, *gratis*, the Tickets hereby directed to be given in Exchange, or who ſhall deliver the Exchange Ticket or Check Ticket, without having received in lieu thereof the Stamp

Stamp Office Day-ticket, or the Note or Certificate for Two or more Days as herein-before mentioned; or who ſhall make, or permit or ſuffer to be made, any Alteration in any of the Tickets hereby directed to be filed by him or her, after ſuch Tickets ſhall have come to his or her Cuſtody, or ſhall deliver any of the Tickets directed to be received and filed by him or her to any Perſon or Perſons other than the Perſon or Perſons duly authorized as herein-after mentioned to receive the ſame, he or ſhe ſhall for every ſuch Offence forfeit and pay the Sum of Forty Shillings, to be recovered as herein-after is directed.

Enumeration of Particulars to be inſerted, by Poſtmaſters, &c. in the Account to be delivered them from the Stamp Office.

XXVII. And it is hereby further enacted, That every Poſtmaſter, Innkeeper, or other Perſon ſo licenſed to let Horſes as aforeſaid, ſhall inſert, in the Account herein-before ſpecified, ſo delivered to him, her, or them from the Stamp Office, the Number of Horſes uſed in travelling Poſt, and the Number of Miles for which ſuch Horſes ſhall have been ſo uſed, and the Name of the Town or Place to which ſuch Horſes were hired to go; alſo the Number of Horſes let to Hire for a Day, or any leſs Period of Time; and alſo the Note or Certificate ſo iſſued by them as aforeſaid, and the Day of the Month on which the ſaid Day-tickets were uſed, or ſuch Note or Certificate was iſſued, together with the Names of the Poſtillions or Drivers employed; which ſaid Account ſhall be ſigned by ſuch Poſtmaſter, Innkeeper, or other Perſon ſo licenſed as aforeſaid, and witneſſed by the Hoſtler,

Hoſtler, or other Servant employed in preparing and getting ready ſuch Horſes, and ſhall be open, when required, to the Inſpection of any Perſon or Perſons duly authorized, under the Hands and Seals of the ſaid Commiſſioners for managing the Duties on Stamped Vellum, Parchment, and Paper, to inſpect the ſame; and ſuch Poſtmaſter, Innkeeper, and other Perſon ſo licenſed as aforeſaid, reſiding in the City of *London* or Liberty of *Weſtminſter*, ſhall, the Firſt *Tueſday* or *Wedneſday* in every Month, and ſuch other Perſon ſo licenſed as aforeſaid, reſiding within Five Miles of the Head Office for Stamps, or within the Bills of Mortality, ſhall, the Firſt *Thurſday* or *Friday* in every Month, or at ſuch other Times as may be appointed by the ſaid Commiſſioners, on public Notice given in the *Gazette*, bring in and deliver to the Commiſſioners, or to the Perſon or Perſons appointed by them for the Purpoſe of receiving the ſame, at the Head Office, the Accounts herein-before directed for the Four Weeks ending on the *Saturday* preceding ſuch Day of Delivery, and ſhall at the ſame Time pay ſuch Sum and Sums of Money which ſhall appear to be due thereon to the Receiver General for the Time being of the Duties on Stamped Vellum, Parchment, and Paper, or to the proper Officer for the Time being for collecting the ſaid Duties for the Uſe of His Majeſty, His Heirs and Succeſſors, at the Head Office, upon Pain of forfeiting Ten Pounds for every Default in not delivering in ſuch Account, and double the Amount of the Money ſo due

At what Times licenſed Perſons reſiding in London or Weſtminſter, or within Five Miles thereof, or in the Bills of Mortality, ſhall deliver their Accounts at the Stamp Office, &c.

and payable from ſuch Poſtmaſter, Innkeeper, or other Perſon, for the ſaid Rates or Duties, for the Non-payment thereof.

Where and when licenſed Perſons living in other Parts of the Kingdom ſhall deliver their Accounts, &c.

XXVIII. And it is hereby further enacted, That every Poſtmaſter, Innkeeper, or other Perſon ſo licenſed as aforeſaid, not reſiding within the Cities of *London* or *Weſtminſter*, or within Five Miles of the ſame, or within the Bills of Mortality, ſhall, at ſuch Times and Places to be appointed for that Purpoſe as herein-after mentioned, produce and deliver the Accounts herein-before directed for the Weeks ending on the *Saturday* preceding ſuch Delivery, and then unaccounted for, to the Perſon or Perſons duly authorized and commiſſioned, under the Hands and Seals of Three of the ſaid Commiſſioners for managing the Duties on Stamped Vellum, Parchment, and Paper, to receive ſuch Accounts, and the Money due thereon; and at the ſame Time pay to ſuch Perſon or Perſons all Sum and Sums of Money which ſhall appear to be due upon ſuch Accounts, under the Penalty of Ten Pounds for every Default in not delivering ſuch Accounts, and double the Amount of the Money due and payable from ſuch Poſtmaſter, Innkeeper, or other Perſon, for the ſaid Rates or Duties, for the Non-payment thereof.

Poſtmaſters, &c. to enter Tickets in their Weekly Account on

XXIX. And be it further enacted, That every Poſtmaſter, Innkeeper, or other Perſon ſo licenſed as aforeſaid, ſhall enter, or cauſe to be entered in his Weekly Account, the Tickets, Notes,

Notes, or Certificates ſo iſſued by him, her, or them, on the Day in which the ſame ſhall be iſſued; and if any Poſtmaſter, Innkeeper, or other Perſon, ſhall date any of the Poſting Tickets or Day Tickets, or any Note or Certificate by him or her delivered as aforeſaid, in any other Manner than as the ſame ſhall at the Time of ſuch Delivery be entered in his or her Weekly Account or Accounts, he, ſhe, or they ſhall for every ſuch Offence forfeit and pay the Sum of Forty Shillings, to be recovered and applied as herein-after is directed.

the Day they were iſſued, on Penalty of 40s.

XXX. And it is hereby further enacted, That every Poſtmaſter, Innkeeper, or other Perſon ſo licenſed as aforeſaid, who ſhall be guilty of any wilful Concealment, or making falſe Accounts, or any other fraudulent Contrivance, Device, or Pretence whatſoever, with an Intent or Deſign to defraud His Majeſty, His Heirs and Succeſſors, of any of the Rates or Duties impoſed by this Act, or any Part thereof, ſuch Poſtmaſter, Innkeeper, or other Perſon, ſhall forfeit the Sum of Fifty Pounds, to be recovered as herein-after directed; and the ſaid Commiſſioners ſhall and may, if they ſhall ſo think fit, after Judgment obtained againſt ſuch Offender, refuſe to grant to ſuch Offender any Licence in future.

Penalty on Poſtmaſters, &c. who ſhall endeavour to defraud His Majeſty of the Rates impoſed by this Act.

XXXI. And in order to prevent the evading the Payment of the Duties hereby granted, by permitting Carriages conveying Perſons Poſt to be drawn by Horſes which have paid the Duty for the Stage, under Pretence of ſuch

Every Poſtmaſter, &c. who ſhall take the Hire for Horſes travelling Poſt,

shall be accountable for the Duty.

Horses being upon the Return home, be it further enacted, That every Postmaster, Innkeeper, or other Person, who shall take the Hire for such Horses by the Mile, or from Stage to Stage, shall be considered as the Person to whom the Duties herein-before granted shall be paid, and shall be chargeable with and accountable for the same, as if such Postmaster, Innkeeper, or other Person was the actual Proprietor of such Horses, although the same may belong to and be the Property of any other licensed Postmaster, Innkeeper, or other Person.

No Postmaster, &c. at whose House any Traveller shall change Horses, shall let them any otherwise than by the Mile or Stage.

XXXII. And in order to prevent evading the Payment of the Duties hereby granted upon Horses hired by the Mile or Stage, under the Pretence of the letting such Horses for a Day, or any less Period of Time, be it enacted, That no Postmaster, Innkeeper, or other Person, at whose Inn, House, or other Place kept for letting Horses to Hire, any Traveller or Travellers shall change Horses, shall let to Hire any Horse or Horses to such Traveller or Travellers in any other Manner than by the Mile or Stage; and if any Postmaster, Innkeeper, or other Person, shall act contrary hereto, he, she, or they shall for every such Offence forfeit and pay the Sum of Ten Pounds, to be recovered as herein-after mentioned.

Where Innkeepers cannot furnish Horses to Travellers,

XXXIII. And in order to prevent any Obstruction or Inconvenience to Travellers from the Name of the Town or Place to which the Horses may be hired to go being inserted in the

the Ticket as herein-before is directed, be it enacted, That where any Poſtmaſter, Innkeeper, or other Perſon ſo licenſed as aforeſaid, at whoſe Inn, Houſe, or other Place, any Traveller or Travellers ſhall apply to change Horſes, if he or ſhe cannot furniſh Horſes to convey ſuch Travellers on their Journey when applied to for that Purpoſe, ſuch Poſtmaſter, Innkeeper, or other Perſon, ſhall and is hereby directed to iſſue to any Traveller requiring the ſame, a freſh Ticket properly filled up, and receive the Duty due thereon, and charge himſelf or herſelf therewith, in the ſame Manner as if the Horſes had been hired from ſuch Poſtmaſter, Innkeeper, or other Perſon.

they are to give them a freſh Ticket properly filled up, &c.

XXXIV. And for the Encouragement of the Toll-gate Keepers to be attentive and vigilant in the Execution of this Act, and as a Compenſation for their Trouble, be it enacted, That all and every Toll-gate Keeper ſhall be and is hereby authorized to demand and receive from the Collector, or other Perſon appointed to get in the ſame, to whom he, ſhe, or they ſhall deliver the Day Tickets and Poſting Tickets, in the Manner herein-after directed and preſcribed, the Sum of Three-pence for every Pound Sterling, which the Duties upon any ſuch Tickets ſhall amount unto, and at and after that Rate for any leſs Sum than a Pound Sterling; and ſuch Collector, or other Perſon, is hereby authorized to pay and allow the ſame accordingly; and that ſuch Allowance of Three-pence in the Pound ſhall be over and above the Allowance or Privilege hereby

Toll-gate Keepers to be allowed 3d. in the Pound for all Tickets they ſhall deliver to Collectors.

given to such Toll-gate Keepers of retaining the Money by him, her, or them collected from such Traveller or Travellers, Person or Persons, who shall not, pursuant to this Act, have delivered the Tickets to such Toll-gate Keeper as aforesaid.

Where and when the Toll-gate Keepers shall bring the said Tickets.

XXXV. Provided always nevertheless, and it is hereby enacted, That all and every Toll-gate Keeper shall, for the Compensation and Allowance aforesaid, bring or cause to be brought the Tickets herein-before mentioned, by him or her received, if within Five Miles of the Head Office for Stamps, then to the said Head Office there, or to such other Place, within the Bills of Mortality, as the Commissioners of the Stamp Duties shall appoint; and if beyond the Distance of Five Miles from the Head Office, then to such Places, and at such Times, as the Collector appointed to collect such Tickets shall require, and deliver up or cause to be delivered up such Tickets to the Collector to be appointed as aforesaid.

Penalty on Toll-gate Keepers who shall not deliver up Tickets on Demand;

XXXVI. And be it further enacted, That all and every Toll-gate Keeper who shall have received such Stamp Office Tickets as aforesaid, who shall not bring or cause to be brought such Tickets at the Times and Places aforesaid, shall, upon Demand made at the Gate of such Turnpike or Toll-bar, deliver such Tickets to the Collector to be appointed by the said Commissioners for managing the Duties on Stamped Vellum, Parchment, and Paper, as aforesaid; and if any Toll-gate Keeper

Keeper ſhall refuſe to deliver up all and every ſuch Stamp Office Tickets ſo received by him or her upon ſuch Demand as aforeſaid, every Toll-gate Keeper ſhall, for each Ticket he or ſhe ſhall ſo refuſe to deliver up, forfeit and pay the Sum of Five Shillings, to be recovered as herein-after is directed.

or who ſhall neglect to receive or to file any Tickets, as required by this Act.

XXXVII. And be it further enacted, That if any Toll-gate Keeper ſhall wilfully neglect to aſk and demand, or ſhall refuſe to receive from any Perſon or Perſons, any Ticket or Tickets hereby directed to be delivered to ſuch Toll-gate Keeper as aforeſaid, or ſhall neglect or refuſe to file the ſame when delivered, every ſuch Toll-gate Keeper ſo wilfully neglecting to aſk and demand, or refuſing to receive and file ſuch Tickets, ſhall for every ſuch Offence forfeit and pay the Sum of Five Pounds, to be recovered, levied, and applied in Manner herein-after directed.

Gate-keepers fraudulently accepting leſs than they are authorized to demand, forfeit 20s.

XXXVIII. And in order to prevent any Colluſion or fraudulent Practices in Toll-gate Keepers, be it enacted, That in caſe any Toll-gate Keeper ſhall aſk, demand, or receive, or agree to take or accept, any leſs Sum or Sums of Money than he or ſhe is hereby authorized to aſk, demand, and receive, and retain to his own Uſe, every ſuch Toll-gate Keeper ſhall for every ſuch Offence forfeit and pay the Sum of Twenty Shillings, to be recovered and applied in the Manner herein-after appointed.

Commiſſioners may erect Bars and Gates acroſs public Roads, and appoint Perſons to receive Tickets, &c.

XXXIX. And whereas there are many public Roads on which there are no Turnpikes, ſo that the Tickets directed to be iſſued by the ſeveral Poſtmaſters and other Perſons cannot be received and filed as directed by this Act, whereby great Frauds are practiſed; be it therefore enacted, That it ſhall and may be lawful to and for the Commiſſioners appointed to manage the Duties on Stamped Vellum, Parchment, and Paper, to erect Bars and Gates acroſs any public Road, for the Receipt of the Tickets directed to be iſſued in purſuance of this Act, and to place a Perſon or Perſons thereat, who ſhall have, and are hereby inveſted with, the ſame Power and Authority to collect and receive the Tickets, Notes, or Certificates ſo iſſued, and to demand the Money from the Travellers for not producing and ſhewing the ſame, as the Turnpike Men are authorized by this Act to collect, demand, and receive, and to be liable and ſubject to the ſame Penalties for any Thing done contrary to this Act, as the Turnpike Men are ſubject and liable to.

Where Poſtmaſters, &c. reſiding out of the Bills of Mortality, &c. are to attend and paſs their Accounts.

XL. And be it further enacted, That all and every Poſtmaſter, Innkeeper, or other Perſon ſo licenſed as aforeſaid, not reſiding within Five Miles of the Head Office for Stamps, nor within the Bills of Mortality, ſhall, at the Times and at the Places to be mentioned at the Foot of the Firſt Licence granted to him, her, or them, when the ſame ſhall be delivered, and afterwards at the Foot of

of every Receipt which ſhall be given by the Collector for the Money paid in by him, her, or them, on account of the ſaid Duties, attend and there deliver in and paſs his Account, and pay the Duty received by him, her, or them as aforeſaid, to the Collector ſo appointed to collect the ſame: Provided, that no ſuch Perſon as aforeſaid ſhall be compelled to travel for the Payment of the ſaid Duties, or other Cauſe whatſoever touching or concerning the ſame, if he, ſhe, or they live in a Market Town, out of the ſaid Town; or if he, ſhe, or they live out of a Market Town, then to no other Place than to the Market Town neareſt to his, her, or their Habitation.

This Act not to extend to Horſes uſed in Hackney Coaches, &c.

XLI. Provided alſo, and it is hereby further enacted and declared, That nothing herein contained ſhall extend or be conſtrued to extend to any Horſes uſed in Hackney Coaches, licenſed purſuant to ſeveral Acts of Parliament made for that Purpoſe, where the Horſes drawing ſuch Hackney Coaches ſhall be employed to go no greater Diſtance than Ten Miles from the Cities of *London* or *Weſtminſter*, and the Suburbs thereof.

All Horſes hired by the Mile or Stage ſhall be deemed hired to travel Poſt.

XLII. And it is hereby further enacted and declared, That every Horſe hired by the Mile or Stage ſhall be deemed to be hired to travel Poſt, within the true Intent and Meaning of this Act, although the Perſon or Perſons hiring the ſame do not go or travel ſeveral Stages upon a Poſt Road, or change Horſes; and although at the Stage or Place at or to which

which ſuch Horſes ſhall be hired, there ſhall not be any Poſt Houſe; and although there ſhall not be any Poſt ſettled or eſtabliſhed on the Road, or any Part thereof, upon which ſuch Horſes ſhall be hired to go; any Thing herein-before contained, or any Law or Uſage to the contrary notwithſtanding.

On the Death of any licenſed Poſtmaſter, &c. his Executors, &c. ſhall not be liable to any Penalty for letting Horſes to Hire, provided they take out a Licence within 30 Days after his Death.

XLIII. And be it further enacted, That if any Poſtmaſter, Innkeeper, or other Perſon licenſed to let Horſes in Manner aforeſaid, ſhall die, it ſhall and may be lawful for his or her Executors, Adminiſtrators, or other Perſons ſucceeding to ſuch Inn, Houſe, or other Place, to let Horſes to Hire in Manner aforeſaid, until ſuch Time as ſuch Perſon ſhall procure ſuch Licence, and give ſuch Security as herein-before directed, without being liable to the Penalty herein-before inflicted upon the Perſons letting Horſes to Hire without being licenſed in that Behalf, provided that ſuch Licence be taken out within Thirty Days after the Death of ſuch Poſtmaſter, Innkeeper, or other Perſon; and ſuch Perſon or Perſons ſhall be ſubject to the ſame Rules, Regulations, and Charges, and liable to account, and to the Payment of the ſame Rates and Duties impoſed, as ſuch Poſtmaſter, Innkeeper, or other Perſon, was ſubject and liable to account for.

After Aug. 1, 1785, every Poſtmaſter, &c. on delivering his Ac-

XLIV. And, for the more effectually taking an Account of the ſeveral Duties impoſed by this Act, and preventing Frauds therein, be it enacted, That, from and after the ſaid Firſt Day

Day of *Auguſt* One thouſand ſeven hundred and eighty-five, every Poſtmaſter, Innkeeper, or other Perſon ſo licenſed to let Horſes as aforeſaid, ſhall, at the reſpective Times of delivering their Accounts to the Commiſſioners, or other Perſon appointed by them to receive the ſame at the Head Office, or to the Collector or Collectors authorized by the ſaid Commiſſioners to receive the ſame, and the Money due thereon, make Oath, or, being one of the People called *Quakers*, make and ſubſcribe a ſolemn Affirmation, before ſuch Commiſſioners, or other Perſon appointed as aforeſaid, or Collector or Collectors, who are hereby reſpectively authorized and empowered to adminiſter ſuch Oath and Affirmation, to the Truth of the Accounts then delivered, in the Form following: counts, ſhall make Oath to the Truth thereof.

'I *A. B.* do ſwear, [*or* affirm, *as the Caſe may require*,] That the ſeveral Weekly 'Accounts now by me delivered, of the Du- 'ties ariſing upon Horſes which I have let 'for the Purpoſe of travelling Poſt, or other- 'wiſe, from the Day of 'to the Day of as far 'as the ſame have been entered and kept by 'me, are fair, juſt, and true Accounts; and 'that I have charged therein the Duty for the 'true Number of Miles, received for the Uſe 'of His Majeſty, from the Travellers who 'have hired Horſes from me; and that I 'have inſerted therein an Account of all the 'Day-tickets, Notes, and Certificates iſſued 'by me; and as far as ſuch Accounts have 'been The Oath.

'been entered and kept by any other Perſon 'or Perſons, I verily believe the ſame to be 'true. So help me GOD.'

Penalty on Poſtmaſters, &c. ſwearing falſely, or refuſing to take the Oath.

And if any Poſtmaker, Innkeeper, or other Perſon, taking the ſaid Oath or Affirmation hereby appointed, ſhall thereby commit wilful Perjury, and be thereof convicted, he, ſhe, or they ſhall for ſuch Offence be ſubject and liable to ſuch Pains and Penalties as by any Law now in being Perſons convicted of wilful and corrupt Perjury are ſubject and liable to; and if any Poſtmaſter, Innkeeper, or other Perſon ſo licenſed as aforeſaid, ſhall refuſe to take the Oath of Affirmation above required, the Collector or Collectors of the ſaid Duty may refuſe to receive the Money due on ſuch Accounts; and ſuch Poſtmaſter, Innkeeper, or other Perſon, ſhall be liable to the Penalty of Twenty Pounds, in the ſame Manner as if they had not delivered in their Accounts, and paid the Money due thereon, for each and every ſuch Account ſo refuſed to be atteſted or affirmed.

No Perſon ſhall let out for Hire any Diligence, or Poſt Coach, &c. without a Licence, on Penalty of 10l. for each Offence.

XLV. And be it further enacted, That from and after the ſaid Firſt Day of *Auguſt* One thouſand ſeven hundred and eighty-five, if any Perſon who ſhall keep any Coach, Berlin, Landau, Chariot, Calaſh, Chaiſe Marine, Chaiſe, Diligence, or other Carriage with Four Wheels, or any Calaſh, Chaiſe, Chair, or other Carriage with Two Wheels, by what Name ſoever the ſame now is or hereafter ſhall be called or known, to be employed

employed as public Stage Coaches or Carriages for the Purpoſe of conveying Paſſengers for Hire to and from different Places within the Kingdom of *Great Britain*, ſhall let out the ſame for ſuch Purpoſe without having firſt obtained a Licence under the Hands of Two of the ſaid Commiſſioners for managing the Duties on Stamped Vellum, Parchment, and Paper, or ſome Perſon duly authorized by them, he, ſhe, or they ſhall forfeit, for every Time ſuch Coach, Diligence, or other Carriage ſhall be ſo uſed, the Sum of Ten Pounds, to be recovered and applied as herein-after is directed.

Commiſſioners of Stamp Duties to grant ſuch Licences to all Perſons who ſhall apply for them.

XLVI. And be it further enacted, That from and after the paſſing of this Act, any Two or more of His Majeſty's Commiſſioners appointed for managing the Duties ariſing by Stamps on Vellum, Parchment, and Paper, or ſome Perſon duly authorized by them, ſhall grant Licences, under their Hands and Seals, to any Perſon or Perſons who ſhall apply for the ſame, to let out for Hire any ſuch Coach, Diligence, or other Carriage directed to be licenſed by virtue of this Act, for the Space of One Year, to commence from the Firſt Day of *Auguſt* One thouſand ſeven hundred and eighty-five, upon all Licences to be granted on or before that Day, and upon Licences to be firſt granted to any Perſon or Perſons after the ſaid Firſt Day of *Auguſt*, to commence from the Day of the Date of ſuch Licences; which ſaid Licence ſhall be renewed at leaſt Ten Days previous to the Expiration

Licence to be renewed Ten Days previous to

the Expiration, &c.

piration of the Year for which it was granted; and if the Perſon or Perſons ſo licenſed ſhall continue to let out for Hire ſuch Coach, Diligence, or other Carriage hereby directed to be licenſed, he, ſhe, or they ſhall, in the ſame Manner, renew ſuch Licence from Year to Year, paying down the reſpective Sums due for ſuch Licence, and ſo yearly and every Year as long as he, ſhe, or they ſhall continue to let out ſuch Coach, Diligence, or other Carriage for the Purpoſe aforeſaid.

Only One Diligence, &c. to be kept by virtue of One Licence.

XLVII. And be it further enacted, That no Perſon or Perſons ſo licenſed to let out Coaches, Diligences, or other Carriages hereby directed to be licenſed, ſhall by virtue of one Licence keep more than one Coach, Diligence, or other Carriage, for the Purpoſes aforeſaid.

All licenſed Perſons to pay One Penny for every Mile their Diligence, &c. ſhall travel;

XLVIII. And be it further enacted, That all and every Perſon and Perſons ſo licenſed to uſe any Coach or Coaches, Diligences or other Carriages, to be employed as public Stage Coaches as aforeſaid, ſhall yield and pay to His Majeſty, His Heirs and Succeſſors, the Sum of One Penny for every Mile every ſuch Coach or Coaches, Diligences or other Carriages, ſhall be ſo uſed to travel as aforeſaid.

and ſhall declare, when they receive their Licence, to and from what Places

XLIX. And it is hereby further enacted, That all and every Perſon or Perſons ſo licenſed to uſe ſuch Coach or Coaches, Diligences or other Carriages, to be employed as public Stage Coaches as aforeſaid, ſhall, at the Time

Time of receiving such Licence, declare from what Place and to what Place such Coach or Coaches, or other Carriages hereby directed to be licensed, is intended to be used, distinguishing the Distance or Number of Miles between the Two extreme Towns or other Places such Coach or Coaches or other Carriages is or are intended to go, and the Number of Journeys each such Coach or Coaches, Diligences, or other Carriage or Carriages, is or are intended to be used, either in the Day or in the Week, as the Case may happen to be, that the same may be inserted in such Licence; and all and every Person or Persons so licensed for such Purpose as aforesaid shall give Security by Bond to His Majesty, His Heirs and Successors, in the Sum of Twenty Pounds, or in Treble the Sum to which the Duty for the Journeys inserted in such Licences for One Month would amount unto, in the Option of the said Commissioners, with a Condition for the faithful accounting for and paying such Sums as may be due for the Journeys expressed in such Licences.

it is intended to be used, and how often.

L. And be it further enacted, That all Coaches, Diligences, or other Carriages directed to be licensed by virtue of this Act, that shall go from *London* or *Westminster* to any Place in the Country, or that shall come from the Country to any Place in *London* or *Westminster*, shall be licensed at the Head Office by the Commissioners, or some Person authorized by them.

All Diligences, &c. going to or from London or Westminster shall be licensed at the Stamp Office.

LI. And

Diſcretionary Powers veſted in Commiſſioners relative to Diligences, &c. making ſhort Stages near London.

LI. And in regard it may be difficult to aſcertain the Number of Times ſuch licenſed Coaches, Diligences, or other Carriages, making ſhort Stages, may go in a Day, it is hereby provided and enacted, That the Commiſſioners for managing the Stamp Duties, or the major Part of them, or ſuch Officers as they ſhall appoint in that Behalf, ſhall and may, and they are hereby empowered, to make ſuch Allowances as ſhall appear to be juſt, to any Perſon or Perſons licenſed to uſe any Coach, Diligence, or other Carriage as aforeſaid, upon Oath made by the Owner of ſuch Coach, Diligence, or other Carriage as aforeſaid, before the ſaid Commiſſioners, or the major Part of them, or ſuch Officers ſo to be appointed, as to the Number of Journeys actually made in a Day by ſuch Coach, Diligence, or other Carriage, where the ſame ſhall differ from the Number expreſſed in ſuch Licences; which Oath the ſaid Commiſſioners, or the Collectors authorized by them to receive the ſaid Duty, are hereby empowered to adminiſter, and to examine into all the Circumſtances relative to the Number of Journeys ſo made by ſuch Coach, Diligence, or other Carriage as aforeſaid, any Thing herein contained to the contrary notwithſtanding; and the ſaid Commiſſioners, or the major Part of them, are hereby empowered to make ſuch Regulations, with reſpect to ſuch Coaches, Diligences, and other Carriages, where ſuch Allowances are applied for, as they ſhall from Time to Time find neceſſary, as well for the effectual ſecuring the Duties on ſuch Coaches, Diligences,

gences, or other Carriages, as doing Juſtice to the Owners or Proprietors thereof.

LII. And be it further enacted, That all and every Perſon or Perſons ſo licenſed to uſe every ſuch Coach, Diligence, or other Carriage as aforeſaid, ſhall mark or paint, or cauſe to be marked or painted, on the outſide Pannel of each Door thereof, before he, ſhe, or they ſhall uſe the ſame for the Purpoſe aforeſaid, his, her, or their Chriſtian and Surname, together with the Name of the Place from whence they ſet out, and to which they are going, in large and legible Characters, in Letters of a Colour diſtinct from the Colour of the Carriage, each Letter at leaſt One Inch in Length, under the Penalty of Ten Pounds; and every Proprietor of any ſuch Coach, Diligence, or other Carriage licenſed to go from *London* to any other Place, or from any other Place to *London*, ſhall, on the Firſt *Monday* in every Month, between the Hours of Eight in the Morning and Two in the Afternoon, unleſs the ſame be an Holiday, and then on the next Day, not being an Holiday, clear the ſaid Duties charged and become due by virtue of this Act, by paying the ſame to the Receiver General of Stamped Vellum, Parchment, and Paper, or to the proper Officer for the Time being for collecting the ſaid Duties, for the Uſe of His Majeſty, His Heirs and Succeſſors, at the Head Office; and if ſuch Proprietor or Proprietors ſhall be licenſed from any Town in the Country to any other Town than *London*, then ſuch Proprietors ſhall clear the

The Name of the Owner of every Diligence, &c. to be painted on the Outſide of each Door.

Where and when the Duties ariſing from Diligences, &c. ſhall be paid.

ſaid Duties by paying the ſame to the Perſon duly authorized by Commiſſion under the Hands and Seals of Three of His Majeſty's Commiſſioners of the Stamp Duties, to receive the ſame under the Penalty of Five Pounds.

Licenſed Proprietor of any Diligence, &c. to give Seven Days Notice before he diſcontinue the ſame.

LIII. Provided always, That every ſuch licenſed Proprietor or Proprietors of any Coach, Diligence, or other Carriage as aforeſaid, who ſhall lay down and diſcontinue the Uſe of the ſame, ſhall give Notice in Writing, Seven Days at leaſt before he, ſhe, or they ſhall lay down or diſcontinue the ſame, and ſhall have ſuch Notice indorſed upon the Back of ſuch his, her, or their Licence or Licences, or upon the Bond ſo to be given as aforeſaid, and from thenceforth, on Payment of all Arrears, ſhall be no longer charged or chargeable for the ſame.

Poſtmaſters, &c. to be allowed 3d. in the Pound out of the Monies to be accounted for and paid by them.

LIV. And it is hereby enacted, That the Receiver General at the Head Office, and the ſaid other Collectors duly appointed to receive the Duties hereby impoſed, ſhall make an Allowance to the ſeveral Poſtmaſters, Innkeepers, and other Perſons licenſed by virtue of this Act to let Horſes to Hire by the Mile, Stage, or Day, for all Monies by them paid on account of the Duties by this Act impoſed on Horſes ſo hired as aforeſaid; and they ſhall be entitled reſpectively to deduct for their own Uſe, at and after the Rate of Three-pence in the Pound, out of the Monies by them regularly accounted for and paid to ſuch Receiver

Receiver General or other Collector, according to the Directions herein-before contained.

LV. And be it further enacted, That if any Perſon ſhall falſely make, forge, or counterfeit, or cauſe or procure to be falſely made, forged, or counterfeited, or wilfully aid or aſſiſt in the falſe making, forging, or counterfeiting any Ticket, Note, or Certificate by this Act authorized or directed to be uſed, with an Intent to defraud His Majeſty, His Heirs and Succeſſors, of any of the ſaid Duties; or ſhall utter or publiſh as true any falſe, forged, or counterfeited Ticket, Note, or Certificate, with an Intent to defraud His Majeſty, His Heirs and Succeſſors, of any of the ſaid Duties; every Perſon or Perſons ſo offending, and being thereof lawfully convicted, ſhall forfeit and pay the Sum of Fifty Pounds, to be levied and applied as herein is directed and declared. Penalty on forging any Ticket, or uttering the ſame.

LVI. And be it further enacted, That all pecuniary Penalties hereby impoſed ſhall be divided and diſtributed (if a Proſecution or Suit ſhall be commenced for the ſame within the Space of Six Calendar Months from the Time of any ſuch Penalty being incurred) in Manner following; one Moiety thereof to His Majeſty, His Heirs and Succeſſors, and the other Moiety thereof, with full Coſts of Suit, to the Perſon or Perſons who ſhall inform and ſue for the ſame. Application of Penalties, if ſued for within Six Months.

LVII. And be it further enacted, That all ſuch pecuniary Penalties which ſhall amount Pecuniary Penalties amounting to

50l. where to be ſued for.

to the Sum of Fifty Pounds or more, ſhall be ſued for in any of His Majeſty's Courts at *Weſtminſter*, for Offences committed in *England* and *Wales*, or *Berwick-upon-Tweed*; and in His Majeſty's Court of Seſſions, Court of Juſticiary, or Court of Exchequer in *Scotland*, for Offences committed in that Part of *Great Britain* called *Scotland*, by Action of Debt, Bill, Plaint, or Information, wherein no Eſſoign, Protection, Privilege, Wager of Law, or more than One Imparlance, ſhall be allowed.

All Penalties not ſued for within Six Months to belong to His Majeſty.

LVIII. Provided always, and be it further enacted, That ſuch Diviſion or Diſtribution of the Penalties as aforeſaid ſhall be and is hereby confined and reſtricted to the proſecuting or ſuing for the ſame within the Time hereinbefore for that Purpoſe limited; and that in Default of ſuch Proſecution or Suit within the Time aforeſaid, no Informer or Informers ſhall have or be entitled to any Part or Share of ſuch Penalties, but that the Whole thereof ſhall belong to His Majeſty, His Heirs and Succeſſors, and ſhall be recoverable by Information at the Inſtance of His Majeſty's Attorney General, or the Lord Advocate of *Scotland*; any Thing herein contained to the contrary notwithſtanding.

Any Juſtice may determine any Offence againſt this Act, if the Penalty be leſs than 50l.

LIX. Provided always, and it is hereby enacted, That it ſhall and may be lawful to and for any Juſtice of the Peace, reſiding near the Place where the Offence ſhall be committed, to hear and determine any Offence againſt this Act which ſubjects the Offender to any pecuniary

niary Penalty not amounting to Fifty Pounds; which ſaid Juſtice of the Peace is hereby authorized and required, upon any Information exhibited, or Complaint made in that Behalf, to ſummon the Party accuſed, and alſo the Witneſſes on either Side, and ſhall examine into the Matter of Fact; and upon due Proof made thereof, either by the voluntary Confeſſion of the Party, or by Oath of One or more credible Witneſs or Witneſſes, to give Judgment or Sentence for the Penalty or Forfeiture, according as in and by this Act is directed, and to award and iſſue out his Warrant under his Hand and Seal, for the levying any pecuniary Penalties or Forfeitures ſo adjudged on the Goods of the Offender, and to cauſe Sale to be made thereof, in caſe they ſhall not be redeemed within Six Days, rendering to the Party the Overplus (if any); and where the Goods of ſuch Offender cannot be found ſufficient to anſwer the Penalty, to commit ſuch Offender to Priſon, there to remain for the Space of Six Months, unleſs ſuch pecuniary Penalty ſhall be ſooner paid and ſatisfied; and if any Perſon or Perſons ſhall find himſelf or themſelves aggrieved by the Judgment of any ſuch Juſtice, then he, ſhe, or they ſhall and may (upon giving Security to the Amount of the Value of ſuch Penalty and Forfeiture, together with ſuch Coſts as ſhall be awarded in caſe ſuch Judgment ſhall be affirmed) appeal to the Juſtice of the Peace at the next General Quarter Seſſions for the County, Riding, or Place, who are hereby empowered to ſummon and examine Witneſſes upon Oath, and finally

Perſons aggrieved may appeal to the Quarter Seſſions.

to hear and determine the ſame; and in caſe the Judgment of ſuch Juſtice ſhall be affirmed, it ſhall be lawful for ſuch Juſtices to award the Perſon or Perſons to pay Coſts occaſioned by ſuch Appeal, as to them ſhall ſeem meet: Provided always, that if the next General Quarter Seſſions of the Peace ſhall fall within Six Days after ſuch Conviction, it ſhall and may be lawful for the Perſon ſo convicted, if he ſhall think fit, giving ſuch Security as aforeſaid, to appeal to the next ſubſequent Quarter Seſſions.

Penalty on Witneſſes who ſhall refuſe to appear, or to be examined, &c.

LX. And be it further enacted, That if any Perſon or Perſons ſhall be ſummoned as a Witneſs or Witneſſes to give Evidence before ſuch Juſtice or Juſtices of the Peace, touching any of the Matters relative to this Act, either on the Part of the Proſecutor, or the Perſon or Perſons accuſed, and ſhall neglect or refuſe to appear at the Time and Place to be for that Purpoſe appointed, without a reaſonable Excuſe for ſuch his, her, or their Neglect or Refuſal, to be allowed of by ſuch Juſtice or Juſtices of the Peace, or appearing ſhall refuſe to be examined on Oath, and give Evidence before ſuch Juſtice or Juſtices of the Peace, before whom the Proſecution ſhall be depending, that then every ſuch Perſon ſhall forfeit for every ſuch Offence the Sum of Forty Shillings, to be levied and paid in ſuch Manner and by ſuch Means as are hereinbefore directed as to other Penalties.

Summonſes of the Proprietors of

LXI. And be it further enacted, That all Summonſes iſſued by any Juſtice of the Peace, in

in purſuance of this Act, againſt the Owners or Proprietors of any Coaches, Diligences, or other Carriages required to be licenſed by this Act, that ſhall be left at the Inn or other Place where the Diligence, Coach, or other Carriage ſhall put up, with the Book-keeper or other Perſon who ſhall keep the Books for taking Places in ſuch Coaches, Diligences, or other Carriages, ſhall be deemed good Service on the Owners or Proprietors of ſuch Coaches, Diligences, or other Carriages, although ſuch Owners or Proprietors ſhall not have a Reſidence or Habitation in ſuch Inn or Place.

Diligences, &c. left with the Book-keeper, &c. ſhall be deemed good Service.

LXII. And be it further enacted, That a Conviction in the Form, and to the Effect following, *(mutatis mutandis)* as the Caſe ſhall happen to be, ſhall be good and effectual to all Intents and Purpoſes whatſoever, without ſtating the Caſe, or the Facts or Evidence in any particular Manner; that is to ſay,

Form of Conviction.

‘ BE it remembered, That on the Day of in the Year of our Lord ‘ at in the County ‘ of *A. B.* came before me *C. D.* ‘ one of His Majeſty's Juſtices of the Peace ‘ for the ſaid County, reſiding near the Place ‘ where the Offence was committed, and informed me that *E. F.* of on ‘ the Day of now ‘ laſt paſt, at in the ſaid County, ‘ did [*here ſet forth the Fact for which the* ‘ *Information is laid*]; whereupon the ſaid ‘ *E. F.*, after being duly ſummoned to anſwer

‘ the said Charge, appeared before me on the
‘ Day of at
‘ in the said County, and, having heard the
‘ Charge contained in the said Information,
‘ declared he was not guilty of the said Of-
‘ fence, [*or, as the Case may happen to be*],
‘ did not appear before me pursuant to the
‘ said Summons, [*or*, did neglect and refuse
‘ to make any Defence against the said
‘ Charge], but the same being fully proved
‘ upon the Oath of *G. H.*, a credible Witness,
‘ [*or, as the Case may happen to be*] acknow-
‘ ledged and voluntarily confessed the same to
‘ be true; and it manifestly appearing to me
‘ that he the said *E. F.* is guilty of the Offence
‘ charged upon him in the said Information,
‘ I do therefore hereby convict him of the
‘ Offence aforesaid, and do declare and ad-
‘ judge that he the said *E. F.* hath forfeited
‘ the Sum of of lawful Money of
‘ *Great Britain*, for the Offence aforesaid, to
‘ be distributed as the Law directs, according
‘ to the Form of the Statute in that Case
‘ made and provided. Given under my
‘ Hand and Seal, the Day of
‘ .’

Justice may mitigate the Penalties.

LXIII. Provided nevertheless, That it shall and may be lawful to and for the said Justice, where he shall see Cause, to mitigate and lessen any such Penalties as he shall think fit, reasonable Costs and Charges of the Officers and Informers, as well in making the Discovery as in prosecuting the same, being always allowed over and above such Mitigation, and so as

as ſuch Mitigation do not reduce the Penalties to leſs than a Moiety of the Penalties incurred, over and above the ſaid Coſts and Charges; any Thing contained in this Act, or any other Act of Parliament, to the contrary notwithſtanding.

Receiver General of Stamp Duties to pay the Duties granted by this Act into the Exchequer.

LXIV. And be it further enacted, That the ſeveral Duties herein-before granted ſhall be paid from Time to Time into the Hands of the Receiver General for the Time being of the Duties on Stamped Vellum, Parchment, and Paper, who ſhall keep a ſeparate and diſtinct Account of the ſeveral Rates and Duties, and pay the ſame (the neceſſary Charges of raiſing, paying, and accounting for the ſame being deducted) into the Receipt of the Exchequer, at ſuch Time and in ſuch Manner as the Duties now charged on Stamped Vellum, Parchment, and Paper, are directed to be paid; and that in the Office of the Auditor of the ſaid Receipt there ſhall be provided and kept a Book or Books, in which all the Monies ariſing from the ſaid ſeveral Rates and Duties, and paid into the ſaid Receipt as aforeſaid, ſhall be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs or Succeſſors, upon any Account whatſoever.

Auditor to keep a ſeparate Account thereof.

Reciting Application of the Duties granted by former Acts.

LXV. And whereas, by an Act made in the Nineteenth Year of His preſent Majeſty's Reign, certain Duties were granted on Licences to be taken out by Perſons letting Horſes to Hire for travelling Poſt, and certain Duties payable

payable on ſuch Horſes let to Hire, and upon certain Carriages therein mentioned; which Duties, with ſundry other Duties granted in the ſame Seſſion of Parliament, were made a Fund for Payment of the ſeveral Annuities granted by an Act of the ſame Seſſion of Parliament; and which ſaid Duties were by an Act of the Twentieth Year of His ſaid Majeſty repealed, and other Duties granted in lieu thereof, and made applicable to the ſame Uſes and Purpoſes as the Duties ſo repealed; and by one other Act, of the Twenty-third Year of His preſent Majeſty's Reign, certain additional Duties were granted on Stage Coaches and other Carriages, and were, together with other Duties, made a Fund for Payment of Annuities granted by an Act of the ſame Seſſion of Parliament; be it therefore enacted,

Application of the Duties granted by this Act.

That from and after the Firſt Day of *Auguſt* One thouſand ſeven hundred and eighty-five, the yearly Sum of Eighty-four thouſand Pounds be reſerved and ſet apart, and applied quarterly, at the Receipt of the Exchequer, out of ſuch Monies as ſhall from Time to Time ariſe, as well by the Duties granted by this Act, as of the Arrears of the ſeveral Duties hereby repealed, and ſhall be applied towards paying the Annuities granted by the ſaid Act of the Nineteenth Year of His preſent Majeſty's Reign; and that the yearly Sum of Forty thouſand Pounds be alſo reſerved and ſet apart, and applied quarterly, at the Receipt of the Exchequer, out of ſuch Monies as ſhall from Time to Time ariſe there, as well by the ſaid Duties granted by this

this Act, as of the Arrears of the ſeveral Duties hereby repealed, and ſhall be applied towards paying the Annuities granted by the ſaid Act of the Twenty-third Year of His preſent Majeſty's Reign; and that out of the Monies which ſhall be paid into the Receipt of the Exchequer of the Duties hereby repealed, and out of the Duties granted by this Act, a proportional Part of the Two Sums of Eighty-four thouſand Pounds and Forty thouſand Pounds ſhall, from the Firſt Day of *Auguſt* One thouſand ſeven hundred and eighty-five, to the Tenth Day of *October* One thouſand ſeven hundred and eighty-five, be ſet apart and applied towards Payment of the Annuities granted by the ſaid ſeveral Acts of the Nineteenth and Twenty-third Years of His preſent Majeſty's Reign; and the Reſidue of the Produce of the ſaid Rates and Duties ſhall be a Fund for the Payment of the ſeveral Annuities, and all ſuch other Charges and Expences as are directed to be paid and payable purſuant to an Act of this preſent Seſſion of Parliament, intituled *An Act for granting Annuities to ſatisfy certain Navy, Victualling, and Tranſport Bills, and Ordnance Debentures.*

LXVI. And be it further enacted, That ſo much of an Act made in the Ninth Year of the Reign of Her late Majeſty Queen *Anne*, intituled *An Act for eſtabliſhing a General Poſt Office for all Her Majeſty's Dominions, and for ſettling a weekly Sum out of the Revenues thereof for the Service of the War, and other Her Majeſty's Occaſions*, as reſtrains any Perſons, other

Part of an Act of 9 Anne repealed.

other than the Poſtmaſter General for the Time being, and the reſpective Deputies and Subſtitutes of ſuch Poſtmaſter General, from preparing or providing, or from letting to Hire, or furniſhing Horſes or Furniture for riding Poſt within this Kingdom, ſhall be and the ſame is hereby repealed and made void.

Perſons ſued for any Thing done in purſuance of this Act may plead the General Iſſue, and recover Treble Coſts.

LXVII. And be it further enacted, That if any Perſon or Perſons ſhall at any Time or Times be ſued, moleſted, or proſecuted for any Thing by him or them done or executed in purſuance of this Act, or of any Clauſe, Matter, or Thing herein contained, ſuch Perſon or Perſon ſhall or may plead the General Iſſue, and give the Special Matter in Evidence for his or their Defence; and if upon the Trial a Verdict ſhall be paſſed for the Defendant or Defendants, or the Plaintiff or Plaintiffs become nonſuited, then ſuch Defendant or Defendants ſhall have Treble Coſts awarded to him or them againſt ſuch Plaintiff or Plaintiffs.

ANNO VICESIMO SEPTIMO

GEORGII III. Regis.

CAP. XXVI.

An Act to enable the Lord High Treasurer, or Commissioners of the Treasury for the Time being, to let to Farm the Duties, granted by an Act made in the Twenty-fifth Year of His present Majesty's Reign, on Horses let to Hire for travelling Post, and by Time, to such Persons as should be willing to contract for the same.

WHEREAS by an Act made and passed in the Twenty-fifth Year of the Reign of His present Majesty, (intituled *An Act for repealing the Duties on Licences taken out by Persons letting Horses for the Purpose of travelling Post, and on Horses let to Hire for travelling Post, and by Time, and on Stage Coaches; and for granting other Duties in lieu thereof; and also additional Duties on Horses let to Hire for travelling Post, and by Time*), it was amongst other Things enacted, that from and after the First Day of *August* One thousand seven hundred and eighty-five, there should be raised, levied, collected, and paid 25 G. 3 c. 51.

paid throughout the Kingdom of *Great Britain*, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, among other Rates and Duties, the ſeveral Rates and Duties following; that is to ſay, for and in reſpect of every Horſe hired by the Mile or Stage, to be uſed in travelling Poſt in *Great Britain*, a Duty of One Penny Halfpenny for every Mile ſuch Horſe ſhould be hired to travel Poſt; and that for and in reſpect of every Horſe hired for a Day, or any leſs Period of Time, for drawing on any public Road any Coach or other Carriage uſed in travelling Poſt or otherwiſe, by whatſoever Name ſuch Carriages then were, or thereafter might be called or known, for or in reſpect whereof any Rates or Duties then or thentofore under the Management of the Commiſſioners of Exciſe, were or had been made payable by any Statute or Statutes then in force, there ſhould be charged, if the Diſtance ſhould be then aſcertained, the Sum of One Penny Halfpenny *per* Mile, and if the Diſtance ſhould not be aſcertained, there ſhould be charged the Sum of One Shilling and Nine-pence for and in reſpect of each Horſe ſo hired; ſuch Duty to be paid by the Perſon or Perſons by whom ſuch Horſe ſhould be hired: And whereas there is great Reaſon to believe the ſaid Rates and Duties have been greatly evaded: We, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of *Great Britain* in Parliament aſſembled, do moſt humbly beſeech Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice

vice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That it ſhall and may be lawful from and after the Firſt Day of *Auguſt* One thouſand ſeven hundred and eighty-ſeven, to and for the Lord High Treaſurer, or the Commiſſioners of the Treaſury, or any Three or more of them for the Time being, and they are hereby empowered, either by themſelves, or by His Majeſty's Commiſſioners for managing the Duties on Stamped Vellum, Parchment, and Paper, thereunto duly authorized for that Purpoſe, under the Hand and Seal of the Lord High Treaſurer, or under the Hands and Seals of the Commiſſioners of the Treaſury, or any Three of them, for that Purpoſe, to let to Farm the Rates and Duties hereinbefore recited to ſuch Perſon or Perſons as ſhall be willing to farm the ſame, according to the Regulations and in the Manner hereinafter preſcribed.

From Aug. 1. 1787, the Treaſury may let to Farm the Duties granted by the recited Act,

II. And be it further enacted by the Authority aforeſaid, That it ſhall and may be lawful for the Lord High Treaſurer, or the Commiſſioners of the Treaſury, or any Three or more of them, to fix ſuch particular Diſtricts as ſhall appear to them moſt proper and convenient for the Purpoſe of farming out the ſaid Duties ſeparately in each Diſtrict to the beſt Advantage.

and may fix ſeparate Diſtricts for farming them.

III. And be it further enacted, That One Month's Notice at the leaſt ſhall be given by the

One Month's Notice to be given in the

Gazette of the Time and Place of letting the Duties.

the Lord High Treaſurer, or Commiſſioners of the Treaſury, or any Three of them, or the Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, and Paper, authorized by them as aforeſaid, in the *London Gazette*, of the Time and Place of letting the ſaid Rates and Duties, ſpecifying the Diſtricts within which it is intended to let to Farm the ſaid Duties, and the Sum at which it is propoſed to put up the ſame, and alſo the Place or Office into which Propoſals for farming the ſame ſhall be delivered.

No Propoſals for farming the Duties to be proceeded on unleſs delivered Three Days previous to the Day appointed, &c.

IV. And it is hereby further enacted, That no ſuch Propoſals ſhall be proceeded on, unleſs the ſame are ſo delivered in at leaſt Three Days previous to the Day ſo appointed in the *Gazette*, ſigned with the Names of the Parties, ſtating the Places of their Abode, who intend to become Bidders, and ſpecifying the Diſtrict for which they intend to bid.

Mode of Procedure in putting up the ſaid Duties, &c.

V. And be it further enacted, That the Lord High Treaſurer, or the Lords Commiſſioners of His Majeſty's Treaſury, or any Three or more of them, or the Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, and Paper authorized as aforeſaid, ſhall let the ſaid Rates and Duties ariſing within any ſuch Diſtrict as aforeſaid for any Term not exceeding Three Years, and the ſame ſhall reſpectively be put up at a Rent not leſs than the groſs Amount which they ſhall appear to have produced within the Year ending on the Firſt Day of *Auguſt* One thouſand ſeven hundred

dred and eighty-ſix; and that the Bidding for the ſame ſhall be conducted under ſuch Regulations as ſhall be eſtabliſhed for the Purpoſe by the Lord High Treaſurer, or the Commiſſioners of the Treaſury for the Time being, or any Three of them, or by the Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, and Paper, duly authorized as aforeſaid; and the Perſon who ſhall be the higheſt Bidder ſhall be the Farmer or Renter of the ſaid Rates and Duties, or ſuch Part thereof as ſhall be then put up to let, for the ſaid Term of Three Years, or ſuch other ſhorter Term as may be determined on, and as ſhall be inſerted in the *Gazette*, and ſhall forthwith execute a Contract, to be prepared in purſuance of this Act, and give Security by Bond to His Majeſty, His Heirs and Succeſſors, with Three or more ſufficient Sureties, for Payment to His Majeſty, His Heirs and Succeſſors, of the Money or yearly Rent ſo contracted for, the ſaid Rent to be paid into the Hands of the Receiver General of His Majeſty's Stamp Duties, at the Head Office of Stamps, in equal Portions, by Eight ſeveral Payments in the Year; that is to ſay, on the Fifteenth of *September*, the Firſt of *November*, the Sixteenth of *December*, the Firſt of *February*, the Sixteenth of *March*, the Firſt of *May*, the Sixteenth of *June*, and the Firſt of *Auguſt*, in every Year; unleſs any of the ſaid Days ſhall be on a *Sunday*, and then the next Day thereafter; the Firſt Payment thereof to commence and be made on executing the ſaid Contract, and ſo continue to be made on every ſucceeding Day

of Payment in each Year, during the Continuance of the Contract, and before the Expiration of the Term for which the ſaid Rates and Duties ſhall have been ſo let to Farm.

Clauſe to be inſerted in Contracts, that they ſhall be void on any Reſolution of the Commons.

VI. Provided always, and be it enacted, That in every Contract which ſhall be entered into in purſuance of this Act, there ſhall be inſerted a Clauſe, declaring that the ſame ſhall be made void on any Reſolution made by the Houſe of Commons for that Purpoſe, upon Six Months Notice being given by the Lord High Treaſurer, or the Commiſſioners of the Treaſury, or any Three or more of them, to any Perſon entering into ſuch Contract.

If the Duties of any Diſtrict ſhould not be let at the Time fixed by Advertiſement, a future Day may be appointed for that Purpoſe.

VII. And be it further enacted, That in caſe any of the ſaid Diſtricts ſo fixed on ſhall not be let to Farm at the Time fixed by ſuch Advertiſement, for want of Offers to farm the ſame in the Manner herein-before provided, the Lord High Treaſurer, or the ſaid Commiſſioners of His Majeſty's Treaſury, or any Three of them, or the Commiſſioners of Stamps (authorized as aforeſaid), may fix ſuch future Day or Days as they ſhall judge moſt proper for letting ſuch Diſtricts reſpectively, in the Manner and upon the Notice herein-before provided.

Deputations to be given to the Perſons contracting to farm the Duties, ap-

VIII. And be it further enacted, That the Lord High Treaſurer, or the Commiſſioners of His Majeſty's Treaſury, or any Three of them, or the Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, and

and Paper, authorized as aforeſaid, upon any Contract being entered into, and Bond given as aforeſaid, ſhall and they are hereby directed and required to deliver to the Perſon or Perſons farming ſuch Rates and Duties, and executing ſuch Contract, a Deputation, Commiſſion or Authority, under the Hands and Seals of Three or more of them, appointing ſuch Perſons to be the Collectors of the ſaid Rates and Duties ſo let to him or them reſpectively as aforeſaid, and authorizing ſuch Perſon ſo farming the ſaid Rates and Duties to take Securities by Bonds from the Perſons licenſed, in the Name of His Majeſty, His Heirs and Succeſſors, with ſuch Conditions reſpectively as are required by the ſaid recited Act, and to do, perform, and execute all and every the Powers, Acts, Matters and Things, touching the collecting, managing, or accounting for the ſaid Rates and Duties ſo farmed to him or them reſpectively, within and for his or their Diſtrict, Diviſion, or Collection, as fully and effectually as the Collector or Collectors, or other Perſon or Perſons appointed by the Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, or Paper, under the ſaid recited Act, are empowered or authorized to do.

pointing them Collectors thereof.

IX. And be it further enacted, That it ſhall and may be lawful to and for the Perſon or Perſons ſo farming the ſaid Rates and Duties, with the Conſent of the Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, and Paper, to vary the Mode of keeping

Perſons farming the Duties may vary the Mode of keeping Accounts under the recited Act of Horſes let to

Hire, &c. and Perſons fraudulently forging their Certificates forfeit 50l.

keeping the weekly Account directed by the herein-before recited Act to be kept by the ſeveral Perſons who let out Horſes to Hire for travelling Poſt, or by Time, in ſuch Manner as they ſhall judge moſt convenient for keeping the ſaid Accounts; and they ſhall alſo be at Liberty, by any Indorſement, or on the Face of the Tickets or Certificates to be delivered by them to the ſeveral licenſed Perſons, to add the Name or Number of the Diſtrict which they ſhall ſo farm; and that any Perſon forging or counterfeiting the ſaid Tickets, or aiding or aſſiſting therein, or uttering or publiſhing as true any falſe, forged, or counterfeited Ticket, Note, or Certificate, with an Intent to defraud the ſaid Farmer or Farmers of any of the ſaid Rates or Duties, ſhall forfeit and pay the Sum of Fifty Pounds, to be recovered and applied as other pecuniary Penalties are by the ſaid herein-before recited Act directed to be recovered and applied.

Powers of the recited Act not hereby altered, to continue in the Perſons farming the Duties.

X. And be it further enacted, That all the Powers, Proviſions, Articles, Clauſes, Penalties, Forfeitures, and all other Directions, Matters, and Things, preſcribed or appointed by the ſaid herein-before recited Act, with relation to the ſaid Rates and Duties, or to the Perſons appointed or to be appointed to collect the ſame, and not hereby altered, ſhall be in full Force and Effect, and carried into Execution by the Perſon or Perſons farming the ſame, and appointed Collectors thereof by the ſaid Commiſſioners of Stamps as aforeſaid, as fully to all Intents and Purpoſes as if the ſame

and

and every of them had ſeverally been re-enacted in this Act; and the ſaid Perſons ſo farming the ſaid Rates and Duties ſhall have all and every the like Remedies for the Recovery of the Money payable for, or which ſhall have ariſen from the ſaid Rates and Duties within their reſpective Diſtricts, Diviſions, or Collections, ſo farmed by them as aforeſaid, as the Collectors appointed by the Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, and Paper now are entitled to have.

Bonds from Innkeepers, &c. to be taken in the Name of His Majeſty, &c.

XI. And be it further enacted, That all Securities, Bonds, or Obligations, taken by the Perſon or Perſons farming the ſaid Rates and Duties, from ſuch Poſtmaſters, Innkeepers, or other licenſed Perſons, under this or the ſaid recited Act, ſhall be taken in the Name of His Majeſty, His Heirs and Succeſſors, and ſhall and may be ſued and proſecuted in the Name of His Majeſty, His Heirs or Succeſſors, by and with the Conſent of His Majeſty's Attorney-General in *England*, or Advocate-General in *Scotland*; and all Actions, Suits, or Informations ſued or proſecuted for any Penalty forfeited by virtue of this or the ſaid recited Act, ſhall and may be ſued and proſecuted in the Name of His Majeſty, His Heirs or Succeſſors, or in the Name of His Majeſty's ſaid Attorney-General or Advocate-General reſpectively, or by any Perſon who ſhall proſecute or ſue for the ſame, in the Manner in the ſaid recited Act directed: Provided, that all Actions, Suits, or Informations ſued or

profecuted in the Name of any ſuch Farmer or Farmers, ſhall be held and deemed to be popular Actions, Suits, or Informations reſpectively, to all Intents and Purpoſes whatſoever.

Perſons farming the Duties to have the ſame Remedies for Recovery thereof as for Duties payable to His Majeſty.

XII. And be it further enacted by the Authority aforeſaid, That it ſhall and may be lawful for any Perſon or Perſons farming the ſaid Rates and Duties as aforeſaid to have and uſe the like Remedies for the Recovery thereof, againſt the Perſons appointed to receive the ſame, by Extent or otherwiſe, which may be had or uſed for any Duties payable directly to the King's Majeſty.

Duties to belong to the Diſtrict from whence the Tickets are iſſued.

XIII. And in order to prevent Diſputes concerning the ſaid herein-before recited Duties, in Caſes where the ſame may be collected in One Diſtrict, Diviſion, or Collection, and the Tickets may be delivered in a different Diſtrict, Diviſion, or Collection; be it further enacted, That the ſaid Duties ſhall belong, and the Tickets iſſued thereupon ſhall be returned and accounted for, to the Perſon or Perſons reſpectively who ſhall be the Farmer or Farmers of the ſeveral Duties ariſing within the Diſtrict, Diviſion, or Collection where ſuch Tickets ſhall have iſſued, and where the Poſtmaſters, Innkeepers, or other licenſed Perſons iſſuing the ſame ſhall reſide; and the Gatekeepers at whoſe Gates ſuch Tickets ſhall be delivered, ſhall return the ſame to the Farmer of the Rates and Duties from whoſe Diſtrict ſuch Ticket ſhall have iſſued, at the Time and in the Manner the ſame are directed

to

to be returned to the ſeveral Collectors by the ſaid recited Act.

XIV. And be it further enacted by the Authority aforeſaid, That every Poſtmaſter, Innkeeper, or other Perſon ſo licenſed as aforeſaid, reſiding in the City of *London* or Liberty of *Weſtminſter*, or within Five Miles of the Head Office for Stamps, or within the Bills of Mortality, ſhall bring in and deliver to the Farmer or Farmers ſo appointed Collector or Collectors of the ſaid Rates and Duties, the Accounts directed by the ſaid recited Act to be delivered, and ſhall pay at ſuch Place in *London* or *Weſtminſter*, and at ſuch Times, as ſhall be appointed by public Notice in the *London Gazette*, by Order of the Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, and Paper, the Money due on ſuch Accounts; and all and every licenſed Perſon, not reſiding within Five Miles of the Head Office of Stamps, nor within the Bills of Mortality, ſhall, at the Times and at the Places to be mentioned at the Foot of the Licence granted to him, her, or them, and afterwards at the Foot of every Receipt given by the Collector for the Money paid on Account of the ſaid Duties, attend and there deliver in and paſs his Accounts, and pay the Duty received by him, her, or them, to the Perſon ſo appointed Collector thereof, under the Penalty in the ſaid herein-before recited Act directed: Provided always, that no ſuch licenſed Perſon ſhall be compelled to travel, for the Payment of the ſaid Duties, farther than

Innkeepers, &c. within Five Miles of the Head Office for Stamps, or within the Bills of Mortality, to deliver to the Farmers of the Duties the Accounts required by the recited Act, &c.

but not to be compelled to travel further than the

neareſt Market Town.

than to the Market Town neareſt to his or her Habitation.

Farmers of the Duties may vote for Members of Parliament.

XV. And be it further enacted, That no Perſon or Perſons farming the ſaid Rates and Duties, and appointed Collectors thereof, ſhall, in purſuance of ſuch Appointment, be diſqualified from voting at any Election or Elections of Members to ſerve in Parliament; any Law or Statute to the contrary thereof notwithſtanding.

Duties not to be farmed by any Perſon licenſed to let Horſes.

XVI. Provided always, That no Contract for letting the Duties herein mentioned to Farm ſhall be made with any Perſon or Perſons licenſed to let Horſes for the Purpoſe of travelling Poſt, nor to any one for his or their Uſe, or on his or their Behalf, or ſo as that he or they ſhall have any Intereſt therein or Benefit therefrom, but that the ſame (if ſo made) ſhall be utterly null and void; and that if any ſuch Contract ſhall be aſſigned to any Perſon or Perſons as aforeſaid, or to any other Perſon or Perſons for his or their Uſe, ſo that he or they ſhall have any Intereſt therein or Benefit therefrom, that ſuch Aſſignment ſhall alſo be utterly null and void.

XVII. And be it further enacted, That if any Perſon or Perſons ſhall at any Time or Times be ſued, moleſted, or proſecuted for any Thing by him or them done or executed in purſuance of this Act, or of any Clauſe, Matter, or Thing herein contained, ſuch Perſon or Perſons ſhall or may plead the General Iſſue.

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ral Iſſue, and give the ſpecial Matter in Evidence for his or their Defence; and if upon the Trial a Verdict ſhall paſs for the Defendant or Defendants, or the Plaintiff or Plaintiffs become nonſuited, then ſuch Defendant or Defendants ſhall have Treble Coſts awarded to him or them againſt ſuch Plaintiff or Plaintiffs. Treble Coſts

ANNO QUINQUAGESIMO SEPTIMO

GEORGII III. Regis.

CAP. LIX.

An Act for letting to Farm the Post Horse Duties, and for better securing and facilitating the Recovery of the said Duties.

[30*th* June 1817.]

WHEREAS by an Act passed in the Twenty-seventh Year of His present Majesty's Reign, intituled *An Act to enable the Lord High Treasurer, or Commissioners of the Treasury for the Time being, to let to Farm the Duties granted by an Act made in the Twenty-fifth Year of His present Majesty's Reign, on Horses let to Hire for travelling Post and by Time, to such Persons as should be willing to contract for the same*, the Commissioners of the Treasury were empowered to let to Farm the several Duties on Horses let to Hire therein particularly set forth and mentioned to have been granted by the said Act of the Twenty-fifth Year of His Majesty's Reign, for any Term not exceeding Three Years, under certain Regulations and Restrictions expressed and contained in the said Act of the Twenty-seventh 27 G. 3. c. 26

ſeventh Year of His Majeſty's Reign: And whereas by an Act paſſed in the Forty-fourth
44 G. 3. c. 98. Year of His Majeſty's Reign, intituled *An Act to repeal the ſeveral Duties under the Commiſſioners for managing the Duties upon ſtamped Vellum, Parchment, and Paper, in* Great Britain, *and to grant new and additional Duties in lieu thereof*, the ſeveral Duties granted by the ſaid Act of the Twenty-fifth Year of His Majeſty's Reign on Horſes let to Hire as therein mentioned, and extended in certain Caſes by an Act paſſed in
42 G. 3. c. 100. the Forty-ſecond Year of His Majeſty's Reign, for enlarging the Time for which Horſes might be let to Hire without being ſubject to any annual Duty, and other Purpoſes, were repealed; and in lieu thereof it was enacted, that from and after the Tenth Day of *October* One thouſand eight hundred and four, there ſhould be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, the ſeveral Duties following; (that is to ſay), For and in reſpect of every Horſe, Mare, or Gelding hired by the Mile or Stage, to be uſed in travelling in *Great Britain*, the Sum of One Penny Halfpenny for every Mile ſuch Horſe, Mare, or Gelding ſhould be hired to travel; and for and in reſpect of every Horſe, Mare, or Gelding hired for a leſs Period of Time than Twenty-eight ſucceſſive Days, for drawing on any public Road any Coach or other Carriage uſed in travelling Poſt or otherwiſe, if the Diſtance at the Time of hiring ſhould be aſcertained, the Sum of One Penny Halfpenny for every Mile ſuch Horſe, Mare, or Gelding ſhould be hired to travel; and for and in reſpect

ſpect of every Horſe, Mare, or Gelding ſo hired as laſt above mentioned, in any Caſe where the Diſtance ſhould not at the Time of hiring be aſcertained, the Sum of One Shilling and Nine-pence for each Day for which ſuch Horſe, Mare, or Gelding ſhould be ſo hired, with an Exception of Horſes, Mares, and Geldings uſed in licenſed Hackney Coaches, where the ſame ſhould be employed to go no greater Diſtance than Ten Miles from the City of *London* or *Weſtminſter*, or the Suburbs thereof; which ſaid ſeveral Duties are now ſecured, raiſed, levied, and collected by and under the Proviſions and Regulations of the ſaid Acts of the Twenty-fifth and Forty-ſecond Years of His Majeſty's Reign, relating to the ſaid Duties ſo repealed as aforeſaid, and by and under the Proviſions and Regulations of another Act paſſed in the Forty-eighth Year of His Majeſty's Reign, intituled *An Act for letting to Farm the Duties on Horſes hired by the Mile or Stage to be uſed in travelling, and on Horſes hired for a leſs Period of Time than Twenty-eight Days for drawing Carriages uſed in travelling Poſt or otherwiſe, in* Great Britain, *and for better ſecuring the ſaid Duties*; and by and under the Proviſions and Regulations of another Act, paſſed in the Fifty-firſt Year of His Majeſty's Reign, intituled *An Act for letting to Farm the Duties on Horſes hired by the Mile or Stage to be uſed in travelling, and on Horſes hired for a leſs Period of Time than Twenty-eight Days for drawing Carriages uſed in travelling Poſt or otherwiſe, in* Great Britain, *and for facilitating the Recovery of the ſaid Duties*; and alſo by

48 G. 3. c. 98.

51 G. 3. c. 76.

and

and under the Provisions and Regulations of another Act, passed in the Fifty-fourth Year of His Majesty's Reign, intituled *An Act for letting to Farm the Post Horse Duties:* And whereas the said Duties granted by the said Act of the Forty-fourth Year of His Majesty's Reign, in respect of Horses, Mares, and Geldings hired in the Manner aforesaid, are now let to Farm under the Authority of the said Act passed in the Fifty-fourth Year of His Majesty's Reign, for a Term of Years which will expire on the Thirty-first Day of *January* One thousand eight hundred and eighteen: And whereas it is expedient that the said Duties should be let to Farm for a further Term, and that other Provisions should be made for better securing and facilitating the Recovery of the said Duties, in lieu of those contained in the said Acts of the Forty-second, Forty-eighth, Fifty-first, and Fifty-fourth Years of His Majesty's Reign: May it therefore please Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the passing of this Act it shall be lawful for the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, or any Three or more of them for the Time being, and they are hereby empowered from Time to Time as it shall be necessary, either by themselves or by the Commissioners of Stamps in *Great Britain*, or some

54 G. 3. c. 174.

The Commissioners of the Treasury may let to Farm the Duties on Horses, &c. granted by 44 G. 3. c. 98.

of

of them, to be authorized for that Purpoſe under the Hands of the ſaid Commiſſioners of the Treaſury, or any Three or more of them for the Time being, to let to Farm the ſaid ſeveral Duties granted by the ſaid Act of the Forty-fourth Year of His Majeſty's Reign, for and in reſpect of Horſes, Mares, and Geldings hired in the Manner aforeſaid, to ſuch Perſon or Perſons as ſhall be willing to farm the ſame after the Expiration of the preſent Leaſes thereof, in ſuch ſeparate and particular Diſtricts, and for ſuch Term or Time, as ſhall be deemed proper and convenient, and under and ſubject to the Regulations and Reſtrictions contained in the ſaid Act of the Twenty-ſeventh Year of His Majeſty's Reign, with regard to the Duties thereby authorized to be let to Farm, ſo far as the ſame are applicable, and not hereby altered: Provided always, that none of the ſaid Duties ſhall be let to Farm for any longer Term or Time than until the Thirty-firſt Day of *January* incluſive, One thouſand eight hundred and twenty-one.

Powers and Proviſions of 27 G. 3. c. 26. to be in force with regard to the Duties to be let to Farm under this Act.

II. And be it further enacted, That all the Powers, Proviſions, Clauſes, Regulations, and Directions contained in and preſcribed by the ſaid Act of the Twenty-ſeventh Year of His Majeſty's Reign, ſhall be deemed and taken to be in full Force and Effect with reſpect to the ſaid Duties hereby allowed to be let to Farm, and to the Letting of the ſame, and to the Farmers thereof, and to all other Perſons, Matters, and Things relating thereto, as far as the ſame are or ſhall be applicable, and not altered

altered by or repugnant to the expreſs Proviſions of this Act, as fully and effectually as if the ſame had been herein repeated and ſpecially enacted with reference to the ſaid Duties hereby allowed to be farmed.

Depoſit to be made by Perſons contracting to farm the Duties.

III. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners of the Treaſury, or any Three or more of them, or the ſaid Commiſſioners of Stamps authorized as aforeſaid, to preſcribe the Time for making a Depoſit of a Sum of Money, and the Amount thereof, on account of the Rent to be paid by the Perſon who ſhall be the beſt Bidder for, and be declared the Farmer of any of the ſaid Duties hereby allowed to be farmed; and in caſe any ſuch Perſon ſhall fail to make ſuch Depoſit at the Time preſcribed, or ſhall fail to execute a proper Contract in Writing, and to give Security for the Payment of the Rent, and the due Performance of ſuch Contract, in the Manner directed by the ſaid Act of the Twenty-ſeventh Year of His Majeſty's Reign, within the Time to be appointed for that Purpoſe, then and in every ſuch Caſe it ſhall be lawful for the ſaid Commiſſioners of the Treaſury, or any Three or more of them, or the ſaid Commiſſioners of Stamps authorized as aforeſaid, to declare the Bidding and Contract of ſuch Perſon null and void, and his Depoſit, if made, forfeited, and to cauſe the Duties whereof he ſhall have been declared the Farmer to be again put up, to be let to Farm, purſuant to the Directions of this and the ſaid Act of the Twenty-

Twenty-ſeventh Year of His Majeſty's Reign, and ſo from Time to Time as often as ſuch Failure ſhall be made.

Power to let Duties by private Contract, if not let by Auction.

IV. Provided always, and be it further enacted, That if the ſaid Duties ariſing in any Diſtrict or Diſtricts ſhall not be let to Farm at the Time to be fixed by Public Advertiſement, purſuant to the Directions of this and the ſaid Act of the Twenty-ſeventh Year of His Majeſty's Reign, for want of a ſufficient Bidding, it ſhall be lawful for the ſaid Commiſſioners of the Treaſury, or any Three or more of them, or the ſaid Commiſſioners of Stamps authorized as aforeſaid, at any Time afterwards to receive Propoſals for farming ſuch Duties, and to let the ſame to Farm by Private Contract, for any Term or Time not extending beyond the ſaid Thirty-firſt Day of *January* One thouſand eight hundred and twenty-one.

Commiſſioners of Stamps to depute the Farmers of the Duties to be Collectors, with full Powers.

V. And be it further enacted, That it ſhall be lawful for the Commiſſioners of Stamps in *Great Britain* for the Time being, or the major Part of them, from Time to Time as Occaſion ſhall require, to depute and appoint not only the Perſons who ſhall become Farmers or Leſſees of the ſaid Duties, and their Executors, Adminiſtrators, and Aſſigns, but alſo any other Perſon or Perſons, at the Requeſt and upon the Nomination, and for the Uſe of ſuch Farmers or Leſſees, or their Executors, Adminiſtrators, or Aſſigns, to be Collectors of the ſaid Duties ariſing within their reſpective Diſtricts, with full Powers to grant the neceſ-

fary Licences to Perſons within the reſpective Diſtricts for letting out Horſes to Hire in the Manner aforeſaid, and to take Securities by Bonds from the Perſons to be licenſed, in the Name of His Majeſty, His Heirs and Succeſſors, with ſuch Conditions as are required by the Acts relating to the ſaid Duties, and to receive the Stamp Office Weekly Accounts, by the Acts relating to the ſaid Duties directed and required to be delivered by Perſons letting Horſes to Hire in the Manner aforeſaid, within their reſpective Diſtricts, and the Money due thereon, and to adminiſter the Oath or Affirmation herein-after required to be made as to the Truth of the Accounts to be delivered by the Perſons licenſed under the ſaid Acts, and generally to execute and do all other the Powers, Matters, and Things touching the collecting, managing, and enforcing the Payment of the ſaid Duties within and for their reſpective Diſtricts, which by the ſeveral Acts of Parliament relating to the ſaid Duties are given to and authorized to be done by any Collector or Collectors of the ſaid Duties.

Regulation as to Stamp Duty on Deputations.

VI. And be it further enacted, That notwithſtanding any Thing to the contrary contained in an Act of the Fifty-fifth Year of His preſent Majeſty's Reign, for repealing the Stamp Duties on Deeds and other Inſtruments in *Great Britain*, and for granting other Duties in lieu thereof, no Deputation or Commiſſion to be hereafter granted purſuant to the ſaid herein-before mentioned Acts and this Act, or any of them, appointing any Perſon to be a Collector

Collector of the ſaid Duties on Horſes, Mares, and Geldings hired in the Manner aforeſaid, ſhall be charged or chargeable with any higher Stamp Duty than One Pound Fifteen Shillings.

Regulation as to Licences for letting Horſes to Hire.

VII. And be it further enacted, That from and after the ſaid Thirty-firſt Day of *January* One thouſand eight hundred and eighteen, all Licences for letting Horſes to Hire, which ſhall be granted in purſuance of the ſaid herein-before mentioned Acts or any of them, between the Thirty-firſt Day of *January* and the Sixteenth Day of *March* in any Year, ſhall be dated on the Firſt Day of *February*; and all Licences for letting Horſes to Hire which ſhall be granted in purſuance of the ſaid Acts or any of them, at any other Time, ſhall be dated on the Day on which the ſame ſhall be granted, and all ſuch Licences reſpectively ſhall have effect and continue in force from the Day of the Date thereof, until the Thirty-firſt Day of *January* following, both incluſive, and no longer.

Repeal of Proviſions in the 42, 48, 51, & 54 G. 3.

VIII. And be it further enacted, That from and after the ſaid Thirty-firſt Day of *January* One thouſand eight hundred and eighteen, all the Regulations and Proviſions contained in the ſaid herein-before mentioned Acts of the Forty-eighth, Fifty-firſt, and Fifty-fourth Years of His preſent Majeſty's Reign, for better ſecuring and facilitating the Recovery of the ſaid Duties granted by the ſaid Act of the Forty-fourth Year of His Majeſty's Reign, in reſpect of Horſes, Mares, and Geld-

ings hired in the Manner aforeſaid, and alſo all the Proviſions of the ſaid herein-before mentioned Act of the Forty-ſecond Year of His Majeſty's Reign, which by force of the ſaid Act of the Forty-fourth Year of His Majeſty's Reign are now applicable to any of the ſame Duties, ſhall ceaſe and determine as to all the ſaid Duties ariſing after the ſaid Thirty-firſt Day of *January*, and as to all Matters and Things to be done and performed in reſpect thereof.

Proviſions of 25 Geo. 3. reſpecting Hirings for a Day, and for Two or more Days, to be applied to Hirings for leſs than Twenty-eight Days, and to Hirings for Twenty-eight Days or above.

IX. And be it further enacted, That from and after the ſaid Thirty-firſt Day of *January* One thouſand eight hundred and eighteen, all the Powers, Proviſions, Regulations, and Directions, Fines, Forfeitures, Pains, and Penalties, contained in and impoſed by the ſaid Act of the Twenty-fifth Year of His Majeſty's Reign, for the raiſing, levying, collecting, and ſecuring of the Duties thereby granted for and in reſpect of Horſes hired for a Day or leſs Period of Time, for drawing on any Public Road any Coach or other Carriage uſed in travelling Poſt or otherwiſe, both where the Diſtance to be travelled ſhould be aſcertained and where not, (ſave and except the Proviſion which declares that every Horſe hired for any leſs Period than Two ſucceſſive complete Days ſhall be deemed to be hired for a Day), ſhall, ſo far as the ſame ſhall be conſiſtent with the expreſs Proviſions of this Act, be obſerved, applied, enforced, and put in Execution for the raiſing, levying, collecting, and ſecuring of the ſaid Duties granted by

by the ſaid Act of the Forty-fourth Year of His Majeſty's Reign, for and in reſpect of Horſes, Mares, and Geldings hired for a leſs Period of Time than Twenty-eight ſucceſſive Days, for drawing on any Public Road any Coach or other Carriage uſed in travelling Poſt or otherwiſe, both where the Diſtance to be travelled ſhall be aſcertained and where not reſpectively, as fully and effectually to all Intents and Purpoſes as if the ſame had been inſerted and ſpecially enacted in this Act, with ſuch Alterations and Variations as may be neceſſary for applying the ſame to the ſaid laſt-mentioned Duties and Hirings; and that all the Powers, Proviſions, Regulations, and Directions, Fines, Forfeitures, Pains, and Penalties, contained in and impoſed by the ſaid Act of the Twenty-fifth Year of His Majeſty's Reign, with reſpect to Horſes hired for Two or more Days for drawing any Carriage uſed in travelling as aforeſaid, ſhall, ſo far as the ſame ſhall be conſiſtent with the expreſs Proviſions of this Act, be obſerved, applied, enforced, and put into Execution with reſpect to Horſes, Mares, and Geldings hired for Twenty-eight ſucceſſive Days or above, for drawing any Carriage uſed in travelling as aforeſaid, as fully and effectually to all Intents and Purpoſes as if the ſame had been inſerted and ſpecially enacted in this Act, with ſuch Alterations and Variations as may be neceſſary for applying the ſame to Hirings of the Deſcription laſt mentioned.

X. And be it further enacted, That the ſaid Commiſſioners of Stamps ſhall ſupply all Perſons

Commiſſioners of Stamps to ſupply pro-

per Tickets and Exchange Tickets, to be filled up and used for denoting Hirings for a less Time than Twenty-eight Days.

sons who shall be licensed to let Horses to Hire in the Manner aforesaid, with proper and convenient Tickets, and the Toll-gate Keepers with proper and convenient Exchange Tickets, for denoting Hirings for any less Period of Time than Twenty-eight successive Days, both where the Distance to be travelled shall be ascertained and where not, all which Tickets and Exchange Tickets shall specify the Number of Horses to be let to Hire as heretofore; and the Original Tickets shall have Blanks to be filled up with the Day or Number of Days for which the Hiring shall be made, the Name of the Person letting to Hire, if not an Innkeeper, or the Name of his or her Sign or House if an Innkeeper, the Name of the Place of his or her Residence, and the Month and Year and Day of the Month when the Hiring shall commence; and also in Cases of Hirings to go to any certain Place or Places and back, the Name or Description of such Place or Places, and the full Number of Miles thither and back; and also in Cases of Hirings for Two or more Days, the Name and Place of Residence of the Person hiring the Horse or Horses; and the Exchange Tickets shall have Blanks to be filled up with the Number of Days for which the Hiring shall be made, the Name of the Town or Place where the original Ticket shall have been issued, and the Date thereof, and the Name of the Toll-gate and County where the Exchange Ticket shall be given; and also in Cases of Hirings to go to any certain Place or Places and back, the Name or Description of such Place or Places, and the

the Number of Miles thither and back, as the ſame ſhall be expreſſed in the original Ticket, and alſo the Name and Reſidence of the Hirer, if expreſſed in the original Ticket for which the Exchange Ticket ſhall be given; and all ſuch Original and Exchange Tickets ſhall be filled up accordingly, and ſhall be delivered, ſhewn, and uſed by all Perſons concerned, in ſuch and the like Manner as by the ſaid Act of the Twenty-fifth Year of His Majeſty's Reign is directed of and concerning the Original and Exchange Tickets thereby required to be provided, delivered, ſhewn, and uſed in Caſes of or for denoting Hirings for a Day, and under and ſubject to the like Penalties and Forfeitures for every Refuſal, Neglect, or Omiſſion, as are thereby impoſed.

Commiſſioners of Stamps to ſupply proper Certificates and Check Tickets, to be filled up and uſed for denoting Hirings for Twenty-eight Days or above.

XI. And be it further enacted, That the ſaid Commiſſioners of Stamps ſhall alſo ſupply all Perſons who ſhall be licenſed to let Horſes to Hire in the Manner aforeſaid with proper and convenient Certificates, and the Toll-gate Keepers with proper and convenient Check Tickets, for denotings Hirings for Twenty-eight ſucceſſive Days or above, not liable to the before-mentioned Duties, which Certificates ſhall have Blanks to be filled up with the Number of Horſes let to Hire, the Number of Days for which the ſame ſhall be hired, the Name and Reſidence of the Perſon hiring, and of the Perſon letting to Hire, and the Month and Year and Day of the Month when the Hiring ſhall commence; and the Check Tickets ſhall have Blanks to be filled

up with the ſame Particulars as the Certificates for which they ſhall be given in Exchange, and with the Name of the Toll-gate and County where the Check Tickets ſhall be given; and all ſuch Certificates and Check Tickets ſhall be filled up accordingly, and ſhall be delivered, ſhewn, and uſed by all Perſons concerned, in ſuch and the like Manner as by the ſaid Act of the Twenty-fifth Year of His Majeſty's Reign is directed of and concerning the Certificates and Check Tickets thereby required to be provided, delivered, ſhewn, and uſed in Caſes of or for denoting Hirings for Two or more Days, and under and ſubject to the like Penalties and Forfeitures for every Refuſal, Neglect, or Omiſſion, as are thereby impoſed.

When Horſes hired for any Period of Time ſhall be given up before the Time expires, the Exchange Ticket or Check Ticket belonging to them is to be delivered up to the Farmer or Collector of the Duties.

XII. And be it further enacted, That from and after the ſaid Thirty-firſt Day of *January* One thouſand eight hundred and eighteen, where any Perſon ſo licenſed as aforeſaid ſhall let to Hire any Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, for drawing any Carriage uſed in travelling as aforeſaid, either for Two or more Days under Twenty-eight, or for a Period of Twenty-eight ſucceſſive Days or above, and the Horſe, Mare, or Gelding, Horſes, Mares, or Geldings ſo let to Hire, ſhall be given up and returned to the Perſon letting the ſame before the Expiration of the Time agreed for, the Perſon ſo letting the ſame ſhall thereupon aſk and receive of the Perſon ſo returning ſuch Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, the Exchange Ticket or Check Ticket which he or

or ſhe ſhall have received in Exchange for the original Ticket or Certificate delivered to him or her on the Hiring of ſuch Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, and ſhall deliver up ſuch Exchange Ticket or Check Ticket to the Farmer or other Collector of the aforeſaid Duties, to whom he or ſhe ſhall be bound to deliver his or her Stamp Office Weekly Accounts, at the next Time of delivering any ſuch Account; and if any Perſon ſo licenſed as aforeſaid ſhall refuſe or neglect to aſk for ſuch Exchange Ticket or Check Ticket, or having received the ſame ſhall refuſe or neglect to deliver up the ſame to the ſaid Farmer or other Collector at the Time aforeſaid, he or ſhe ſhall for every ſuch Offence forfeit and pay the Sum of Ten Pounds; and if he or ſhe ſhall uſe ſuch Exchange Ticket or Check Ticket, or permit the ſame to be uſed, or give out the ſame to any Perſon for the Purpoſe of being uſed to cover and protect any other Hiring whatever from the Duty payable by Law for the ſame, he or ſhe ſhall for every ſuch Offence forfeit and pay the Sum of Fifty Pounds.

Penalty on Perſons falſely alleging hired Horſes to be their own, and not delivering proper Tickets at Toll-gates.

XIII. And be it further enacted, That if the Hirer of any Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, ſhall not deliver or ſhew at any Turnpike, Toll Bar, or Bridge, the proper Ticket, Exchange Ticket, Certificate, or Check Ticket which he or ſhe ought to do, purſuant to the Directions of this Act and the ſaid Acts of the Forty-fourth and Twenty-fifth Years of His Majeſty's Reign, or any

any of them, and ſhall falſely allege the Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, with which he or ſhe ſhall paſs ſuch Turnpike, Toll Bar, or Bridge, to be his or her own, or not hired, in order to avoid being ſtopped, or to avoid the Payment of the Sum which the Toll Gatherer there ſhall be entitled to demand in default of ſuch Ticket, Exchange Ticket, Certificate, or Check Ticket being delivered or ſhewn as aforeſaid, every Perſon ſo offending ſhall for every ſuch Offence forfeit and pay the Sum of Twenty Pounds.

Carriages kept to be let with Horſes hired by Mile or Stage are to be numbered, and the Number and Owner's Name, &c. to be painted thereon.

XIV. And be it further enacted, That from and after the ſaid Thirty-firſt Day of *January* One thouſand eight hundred and eighteen, where any Perſon or Perſons who ſhall be licenſed to let Horſes to Hire in the Manner aforeſaid, in purſuance of the ſaid hereinbefore mentioned Acts or any of them, ſhall keep any Carriage or Carriages uſed in travelling, to be furniſhed at the ſame Time with any Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, by him, her, or them let to Hire, by the Mile or Stage, (other than and except Hearſes and Mourning Coaches uſed to attend Funerals, which ſhall remain ſubject to the ſame Regulations as heretofore), he, ſhe, or they ſhall, before any ſuch Carriage ſhall be ſo furniſhed, cauſe every Carriage kept by him, her, or them for the Purpoſe aforeſaid, to be numbered with a different Number, beginning with Number One, and proceeding upwards ſucceſſively to the higheſt Number of Carriages

riages which he, ſhe, or they ſhall ſo keep; and ſhall alſo mark or paint, or cauſe to be marked or painted, in One or more ſtraight Line or Lines, on the outſide Pannel of each Door of every ſuch Carriage which ſhall have a Door thereto, and on ſome conſpicuous Part of each of the Outſides of every ſuch Carriage which ſhall not have a Door thereto, his, her, or their Chriſtian and Surname, and the Name of the City, Town, or Place where he, ſhe, or they ſhall keep ſuch Carriages to be furniſhed as aforeſaid, and the Number of every ſuch Carriage, in large and legible Characters and Figures of Black or White, whichever ſhall moſt differ from the Colour of the Carriage whereon the ſame ſhall be marked or painted, each Letter to be at leaſt One Inch in Length, and each Figure at leaſt One Inch and an Half in Length, and both Letters and Figures to be of a proper Breadth in proportion to the Length thereof reſpectively, and ſhall continue the ſame on every ſuch Carriage as long as ſuch Carriage ſhall be kept for the Purpoſe aforeſaid, varying the Numbers on ſuch Carriages from Time to Time as Occaſion ſhall require, ſo as to make the ſame correſpond with the actual Number of ſuch Carriages which he, ſhe, or they ſhall then keep; and if any Perſon or Perſons ſo licenſed as aforeſaid ſhall neglect or omit to number, mark, or paint any ſuch Carriage in Manner aforeſaid, or ſhall mark or paint, or cauſe to be marked or painted thereon, any falſe or fictitious Name or Place, or any higher Number than the greateſt Number of ſuch Carriages

Penalty for Neglect.

Carriages which he, ſhe, or they ſhall then keep, or ſhall keep Two or more ſuch Carriages with the ſame Number marked or painted thereon, or ſhall continue any Number upon any ſuch Carriage after he, ſhe, or they ſhall ceaſe to keep a Number of ſuch Carriages correſponding therewith, he, ſhe, or they ſhall for every ſuch Offence forfeit and pay the Sum of Ten Pounds.

Particulars to be inſerted in the Stamp Office Weekly Accounts.

XV. And be it further enacted, That from and after the ſaid Thirty-firſt Day of *January* One thouſand eight hundred and eighteen, all and every Perſon and Perſons ſo licenſed as aforeſaid ſhall, inſtead of the Particulars required by the ſaid Act of the Twenty-fifth Year of His Majeſty's Reign to be inſerted in his, her, or their Stamp Office Weekly Account, inſert and ſet forth therein the ſeveral Particulars following; (that is to ſay), whenever he, ſhe, or they ſhall let to Hire by the Mile or Stage any Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, to be uſed in travelling, the Number of Horſes, Mares, or Geldings ſo let to Hire, the Number of Miles which the ſame ſhall be hired to go, the Names of the Towns or Places from which and to which the ſame ſhall be hired to go, the Month and Day of the Month and Week when the ſame ſhall be hired, the Sort or Deſcription of every Carriage, if any, which he, ſhe, or they ſhall furniſh together with any ſuch Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, and the Number of every ſuch Carriage, if hereby required to be numbered,

In caſes of Hirings by Mile or Stage.

bered, and the Chriſtian and Surname of every Poſtillion or Driver employed therewith, and alſo the Amount of the Duty payable for and in reſpect of the ſame upon every ſuch Hiring; and whenever he, ſhe, or they ſhall let to Hire, for any Period of Time leſs than Twenty-eight ſucceſſive Days, any Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, for drawing any Carriage uſed in travelling as aforeſaid, the Number of Horſes, Mares, or Geldings ſo let to Hire, the Month and Day of the Month and Week when the ſame ſhall be hired, the Sort or Deſcription of every Carriage, if any, which ſhall be furniſhed therewith, and the Number of every ſuch Carriage, if hereby required to be numbered, the Chriſtian and Surname of every Poſtillion or Driver employed with ſuch Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, the Time for which the ſame ſhall be hired, and the Number of Miles which the ſame ſhall be hired to go or travel, and the Names of the Towns or Places from and to which the ſame ſhall be hired to go, where the Diſtance ſhall be aſcertained, and alſo the Amount of the Duty payable for and in reſpect of the ſame upon every ſuch Hiring; and whenever he, ſhe, or they ſhall let to Hire, for Twenty-eight ſucceſſive Days or more, any Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, for drawing any Carriage uſed in travelling as aforeſaid, the Number of Horſes, Mares, or Geldings ſo let to Hire, the Month and Day of the Month and Week when the ſame ſhall be hired, the Sort or Deſcription of every Carriage,

In Caſes of Hirings for any Time leſs than Twenty-eight Days,

In Caſes of Hirings for Twenty-eight Days or more.

Carriage, if any, which ſhall be furniſhed therewith, and the Number of every ſuch Carriage, if hereby required to be numbered, the Chriſtian and Surname of every Poſtillion or Driver employed with ſuch Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, the Time for which the ſame ſhall be hired, and the Name and Place of Abode of the Perſon hiring the ſame; and he, ſhe, or they ſhall alſo inſert in every ſuch Account a Memorandum or Notice of all Horſes, Mares, or Geldings which ſhall have been let to Hire by him, her, or them, for drawing any Carriage uſed in travelling as aforeſaid, either for Two or more Days under Twenty-eight, or for Twenty-eight ſucceſſive Days or above, and which, ſince the Date of his, her, or their laſt Account, ſhall have been given up and returned to him, her, or them by the Hirer, before the Expiration of the Time agreed for; and in caſe of any Refuſal or Neglect to inſert the ſaid ſeveral Particulars or any of them in any ſuch Weekly Account as aforeſaid, he, ſhe, or they ſhall for every ſuch Offence forfeit and pay the Sum of Twenty Pounds.

In Caſes of Hirings for any Period of Time, when the Horſes ſhall be given up before the Time expires.

Penalty for Neglect.

Perſons charging for Horſes, let by the Mile or Stage, a ſpecific Sum for the whole, and not by the Mile, to pay One

XVI. And for preventing Frauds and Evaſions of the ſaid Duties granted by the ſaid Act of the Forty-fourth Year of His Majeſty's Reign, be it further enacted, That from and after the ſaid Thirty-firſt Day of *January* One thouſand eight hundred and eighteen, where any Perſon or Perſons ſo licenſed as aforeſaid ſhall let to Hire by the Mile or Stage

Stage any Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, to be uſed in travelling, and ſhall charge the Perſon or Perſons hiring the ſame a ſpecific Sum of Money for the whole Stage or Diſtance which the ſame ſhall be hired to go, and not after the uſual Rate *per* Mile, the Perſon or Perſons letting ſuch Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, ſhall be accountable for One Fourth Part of the Sum of Money ſo to be charged by him, her, or them, as and for the Duty impoſed by the ſaid Act of the Forty-fourth Year of His Majeſty's Reign in ſuch Caſe, and ſhall deliver to the Perſon or Perſons hiring ſuch Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, the like Stamp Office Ticket as if the ſame had been charged for *per* Mile, and ſhall add thereto the ſpecific Sum charged for the ſame; and the Perſon or Perſons letting ſuch Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, ſhall alſo enter in his, her, or their Stamp Office Weekly Account One Fourth Part of the Sum ſo to be charged as aforeſaid, as and for the Duty payable in reſpect of ſuch Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, and ſhall pay the ſame accordingly to the Collector or Collectors who ſhall be authorized to receive the ſaid Duties; and if any ſuch licenſed Perſon or Perſons ſhall refuſe or neglect ſo to do, he, ſhe, or they ſhall for every ſuch Offence forfeit and pay the Sum of Ten Pounds.

Fourth of the Sum charged, for Duty.

Penalty for Neglect.

XVII. And be it further enacted, That from and after the ſaid Thirty-firſt Day of *January* One

Perſons letting Horſes to Hire in

any of the Ways before mentioned, to make the proper Entries in the Stamp Office Weekly Account on the ſame Day on which the Horſes ſhall be let.

One thouſand eight hundred and eighteen, all and every Perſon and Perſons ſo licenſed as aforeſaid, who ſhall let to Hire by the Mile or Stage any Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, to be uſed in travelling, or ſhall let to Hire for any leſs Period of Time than Twenty-eight ſucceſſive Days, or for a Period of Twenty-eight ſucceſſive Days or above, any Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, for drawing any Carriage uſed in travelling as aforeſaid, ſhall enter or cauſe to be entered in his, her, or their Stamp Office Weekly Account the ſeveral Particulars by this Act required to be inſerted therein, on the ſame Day on which ſuch Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, ſhall be ſo let to Hire as aforeſaid; and in default thereof, he, ſhe, or they ſhall for every ſuch Offence forfeit and pay the Sum of Forty Shillings.

Perſons licenſed to let Horſes to Hire to make Oath as to the Truth of their Stamp Office Weekly Accounts.

XVIII. And be it further enacted, That from and after the ſaid Thirty-firſt Day of *January* One thouſand eight hundred and eighteen, inſtead of the Oath or Affirmation required by the ſaid Act of the Twenty-fifth Year of His Majeſty's Reign to be made by Perſons licenſed to let Horſes to Hire, as to the Truth of their Stamp Office Weekly Accounts, the following Oath or Affirmation ſhall be made and ſubſcribed by every Perſon ſo to be licenſed as aforeſaid:

'I *A. B.* do ſwear [*or* affirm, *in the Caſe of Quakers*], That the Stamp Office Weekly 'Account or Accounts now delivered by me 'doth

‘ doth or do contain a juſt and true Statement
‘ of all Horſes, Mares, and Geldings which
‘ have been let to Hire by me or my Servants,
‘ or on my Behalf, either by the Mile or
‘ Stage, with or without a Carriage, or for
‘ any leſs Period of Time than Twenty-eight
‘ ſucceſſive Days, for drawing any Coach or
‘ other Carriage uſed in travelling, from the
‘ Day of to the
‘ Day of both inclufive, together
‘ with the true Number of Miles in the Caſes
‘ of Hirings by the Mile or Stage, and the
‘ true Number of Days and Miles in the Caſes
‘ of Hirings by Time, where the Diſtance to
‘ be travelled was aſcertained, and the true
‘ Number of Days in the Caſes of Hirings by
‘ Time where the Diſtance to be travelled was
‘ not aſcertained, for which ſuch Horſes, Mares,
‘ and Geldings reſpectively were ſo let to Hire,
‘ and alſo the full and whole Duty due and
‘ payable by me, or for which I am account-
‘ able or chargeable for or in reſpect of ſuch
‘ Horſes, Mares, and Geldings ſo let to Hire
‘ as aforeſaid; and that the ſaid Account or
‘ Accounts doth or do alſo contain a juſt and
‘ true Statement of all Horſes, Mares, and
‘ Geldings which within the Period aforeſaid
‘ have been let to Hire by me or my Servants,
‘ or on my Behalf, for drawing any Coach or
‘ other Carriage uſed in travelling, for the
‘ Space of Twenty-eight ſucceſſive Days or
‘ more, together with the true Number of
‘ Days for which the ſame were ſo let to Hire
‘ in each Caſe; all which ſaid Statements,
‘ Matters, and Things, and all the other Parti-

'culars contained in the ſaid Account or 'Accounts, ſo far as regards myſelf and my 'own Acts, are true, and ſo far as regards 'the Acts of my Servants, or of any other 'Perſon or Perſons on my Behalf, are true to 'the beſt of my Knowledge and Belief.

'So help me GOD.'

Which ſaid Oath or Affirmation ſhall be made and ſubſcribed before the Collector of the ſaid Duties authorized to receive ſuch Account or Accounts, who is hereby empowered to adminiſter ſuch Oath or Affirmation; and if any Perſon making ſuch Oath or Affirmation ſhall knowingly and wilfully make a falſe Oath or Affirmation of or concerning any of the Matters to be therein ſpecified and ſet forth, every Perſon ſo offending, and being thereof lawfully convicted, ſhall be ſubject and liable to ſuch Pains and Penalties as by any Law now in force Perſons convicted of wilful and corrupt Perjury are ſubject and liable to.

Proviſions of 25 Geo. 3. reſpecting Weekly Accounts to extend to the Accounts required by this Act.

XIX. And be it further enacted, That all the Regulations, Proviſions, Directions, Forfeitures, Pains, and Penalties contained in and impoſed by the ſaid Act of the Twenty-fifth Year of His Majeſty's Reign, relating to the Stamp Office Weekly Accounts, and to the Oath or Affirmation to be made in Verification thereof, ſo far as the ſame are not hereby altered or varied, ſhall be deemed and taken to be in full Force, and to apply to ſuch Accounts with the Alterations and Variations herein-before directed to be made therein, and

to

to the Oath or Affirmation hereby required to be made reſpecting the ſame as aforeſaid.

Where licenſed Perſons are to attend with their Accounts and pay Duties.

XX. And be it further enacted, That from and after the ſaid Thirty-firſt Day of *January* One thouſand eight hundred and eighteen, every Perſon ſo to be licenſed as aforeſaid, reſiding in the City of *London* or Liberty of *Weſtminſter*, or within Five Miles of the Head Office of Stamps, or within the Bills of Mortality, ſhall attend and deliver his or her Stamp Office Weekly Accounts, and pay the Duties for which he or ſhe ſhall be accountable, unto the Collector authorized to receive the ſame, at ſuch Place in *London* or *Weſtminſter* and at ſuch Time as ſhall be appointed for that Purpoſe by a Notice to be written or printed upon the Blank Forms of the Stamp Office Weekly Accounts, which ſhall from Time to Time be delivered to him or her by any authorized Collector of the ſaid Duties, for the Purpoſe of making therein the Entries required by this Act; and every Perſon ſo to be licenſed as aforeſaid, not reſiding within Five Miles of the Head Office of Stamps, or within the Bills of Mortality, ſhall attend and deliver his or her Stamp Office Weekly Accounts, and pay the Duties for which he or ſhe ſhall be accountable, unto the Collector authorized to receive the ſame, at ſuch Place in the Market Town in which he or ſhe ſhall reſide, or in the neareſt Market Town to his or her Place of Reſidence, if out of a Market Town, and at ſuch Time, as ſhall be appointed for that Purpoſe by a Notice to be written or printed upon the

Blank Forms of the Stamp Office Weekly Accounts, which ſhall from Time to Time be delivered to him or her by any authorized Collector of the ſaid Duties, for the Purpoſe of making therein the Entries required by this Act, under the Penalty of Ten Pounds for every Default in not delivering ſuch Account, and double the Amount of the Duties due and payable by ſuch licenſed Perſon for the Non-payment thereof.

Perſons not licenſed ſhall be accountable for the Duties for Horſes let to Hire by them the ſame as if they had been licenſed.

XXI. And be it further enacted, That if any Perſon or Perſons, not being licenſed as aforeſaid, ſhall, after the ſaid Thirty-firſt Day of *January* One thouſand eight hundred and eighteen, let to Hire by the Mile or Stage any Horſe, Mare, or Gelding to be uſed in travelling, or ſhall let to Hire for any Period of Time leſs than Twenty-eight ſucceſſive Days any Horſe, Mare, or Gelding for drawing any ſuch Coach or other Carriage as aforeſaid, he, ſhe, or they ſhall be chargeable with and accountable for the Duty or Duties granted by the ſaid Act of the Forty-fourth Year of His Majeſty's Reign for and in reſpect of every Horſe, Mare, or Gelding ſo to be let to Hire, in ſuch and the ſame Manner as if he, ſhe, or they had obtained ſuch Licence as aforeſaid, and had received ſuch Duty or Duties of and from the Perſon or Perſons hiring ſuch Horſe, Mare, or Gelding, and ſhall from Time to Time, upon a Week's Notice in Writing for that Purpoſe given by any Collector of the ſaid Duties for the County, Diſtrict, or Place where he, ſhe, or they ſhall ſo let any Horſe, Mare,

Mare, or Gelding to Hire as aforeſaid, deliver to ſuch Collector, whenever by him requeſted, after the Expiration of ſuch Notice, a true Account in Writing, ſigned by him, her, or them, of every Horſe, Mare, and Gelding which he, ſhe, or they ſhall have let to Hire in the Manner aforeſaid, and ſhall not then have already accounted for, and of the Mode and Manner in which every ſuch Horſe, Mare and Gelding ſhall have been let to Hire, and of the Duty or Duties payable in reſpect thereof, in ſuch and the ſame Manner as is hereby required to be done by Perſons licenſed as aforeſaid, and ſhall alſo verify ſuch Account by Oath or Affirmation (to be adminiſtered by ſuch Collector), in like Manner as licenſed Perſons are hereby required to do, and ſhall thereupon pay to ſuch Collector the Amount of ſuch Duty or Duties; and in caſe of any Refuſal or Neglect ſo to do, then he, ſhe, or they ſhall forfeit and pay the Sum of Twenty Pounds for every Default in not delivering ſuch Account verified as aforeſaid, and double the Amount of the Duty or Duties which he, ſhe, or they ſhall be then chargeable with, for the Non-payment thereof: Provided always, that where any ſuch Notice ſhall have been given and Requeſt made for the Delivery of ſuch Account as aforeſaid, then, upon the Delivery of ſuch Account and Payment of the Duty due thereon, in purſuance of ſuch Notice and Requeſt, and upon taking out ſuch Licence or Licences as ought to have been taken out by him, her, or them, previouſly thereto, the Perſon or Perſons ſo delivering ſuch Account ſhall be indemnified and

Penalty for Neglect.

discharged from any Penalty or Penalties which he, she, or they may be then liable to in consequence of having let to Hire any Horse, Mare, or Gelding in the Manner mentioned in such Account without having obtained such Licence as aforesaid.

Duties not exceeding 10l. may be recovered by Distress.

XXII. And be it further enacted, That from and after the said Thirty-first Day of *January* One thousand eight hundred and eighteen, where any Person or Persons liable to account for and pay any Duty or Duties granted by the said Act of the Forty-fourth Year of His Majesty's Reign, for and in respect of any Horse, Mare, or Gelding, Horses, Mares, or Geldings, by him, her, or them let to Hire as aforesaid, shall refuse or neglect to account for and pay the same, according to the Directions of the said herein-before mentioned Acts, or any of them, or of this Act, to the Collector appointed to receive such Duties for the County, District, or Place where he, she, or they shall have let to Hire such Horse, Mare, or Gelding, Horses, Mares, or Geldings, and such Duty or Duties shall not exceed the Sum of Ten Pounds, it shall be lawful for such Collector, first obtaining a Warrant for that Purpose under the Hand and Seal or Hands and Seals of any One or more of His Majesty's Justices of the Peace residing near the Place where any such Letting to Hire shall have been made (which Justice or Justices, on Complaint made to him or them, shall summon the Party complained of, and the Witnesses

Witneſſes on either Side, and examine into the Matter of Fact, and ſhall grant ſuch Warrant, on due Proof being made of the Sum due and owing for ſuch Duty or Duties as aforeſaid, by the voluntary Confeſſion of the Party, or by the Oath of One or more credible Witneſs or Witneſſes), to diſtrain ſuch Perſon or Perſons by his, her, or their Goods and Chattels for the Amount of ſuch Duty or Duties, and the Diſtreſs ſo to be taken to detain and keep for the Space of Four Days, at the Coſts and Charges of ſuch Perſon or Perſons; and if he, ſhe, or they ſhall not within that Time pay the Amount of ſuch Duty or Duties, with the Coſts and Charges of taking and keeping ſuch Diſtreſs, then the Goods and Chattels ſo diſtrained ſhall be ſold by ſuch Collector, who ſhall render the Overplus of the Money ariſing by the Sale thereof, if any ſhall remain, after deducting and retaining the Amount of ſuch Duty or Duties, and the Coſts and Charges of taking, keeping, and ſelling ſuch Diſtreſs, to the Perſon or Perſons ſo to be diſtrained as aforeſaid; and it ſhall alſo be lawful for ſuch Collector, for the Purpoſe of taking ſuch Diſtreſs, to break open in the Day-time any Houſe or Place where any Goods or Chattels of ſuch Perſon or Perſons ſhall be, being thereunto authorized by ſuch Warrant as aforeſaid, and calling to his Aſſiſtance a Conſtable, Tythingman, or Headborough of the County, Shire, Stewartry, City, Town, or Place where any Refuſal or Reſiſtance ſhall be made, which ſaid Officers are hereby required to aid and aſſiſt therein; and that the leaving of the Summons to appear

before ſuch Juſtice or Juſtices at the Dwelling Houſe or uſual or laſt known Place of Abode of the Party complained of ſhall be deemed a good Service thereof.

Duties not to attach on Horſes drawing Fiſh Carts or Hackney Chariots; but to attach on thoſe drawing Hearſes.

XXIII. And to prevent Doubts, be it further enacted and declared, That from and after the paſſing of this Act the ſaid hereinbefore mentioned Duties ſhall not be deemed to attach upon or be payable for or in reſpect of any Horſes, Mares, or Geldings which ſhall be hired for drawing any Carts or Carriages kept or uſually employed for the Conveyance of Fiſh, or for or in reſpect of any Horſes, Mares, or Geldings uſed in Chariots or other Carriages duly licenſed by the Commiſſioners of Hackney Coaches, where the ſame ſhall be hired to go no greater Diſtance than Ten Miles from the City of *London* or *Weſtminſter* or the Suburbs thereof; but that the ſaid Duties ſhall be deemed to attach upon and be payable for or in reſpect of Horſes, Mares, and Geldings which ſhall be hired for drawing Hearſes, in the ſame Manner as thoſe hired for drawing Mourning Coaches or other Carriages.

Juſtices of Peace may cauſe Roads to be meaſured, and publiſh Meaſurement.

XXIV. And be it further enacted, That from and after the ſaid Thirty-firſt Day of *January* One thouſand eight hundred and eighteen, it ſhall be lawful for Two or more Juſtices of the Peace for any Diviſion in *Great Britain*, to cauſe the Diſtances between any Places in their Diviſion and the Neighbourhood to be meaſured by ſome proper Perſon or Perſons, who ſhall be paid for ſuch Meaſurement

ſurement ſuch Sum as ſhall appear reaſonable to the ſaid Juſtices out of the County Stock by the Treaſurer of ſuch County, upon the Warrant of the ſaid Juſtices; and the Meaſurement being verified before the ſaid Juſtices by the Oath of the Perſon or Perſons making the ſame, to publiſh ſuch Meaſurement under the Hand of the Clerk of ſuch Diviſion, Twice in ſome Newſpaper of the County for which ſuch Juſtices ſhall act; and from and after ſuch Publication, if any Perſon letting Horſes to Hire ſhall charge for a greater Number of Miles than ſhall be ſpecified in the Table of Diſtances ſo to be publiſhed, if the Stage or Diſtance for which any Horſe, Mare, or Gelding ſhall be hired ſhall exceed Seven Miles, he or ſhe ſhall forfeit and pay for every ſuch Offence the Sum of Ten Pounds.

Penalty on Poſtmaſters charging for more Miles than the Meaſurement.

XXV. And be it further enacted, That from and after the ſaid Thirty-firſt Day of *January* One thouſand eight hundred and eighteen, all pecuniary Penalties amounting to Ten Pounds or upwards, and not amounting to Fifty Pounds, impoſed by this Act or by the ſaid Act of the Twenty-fifth Year of His Majeſty's Reign, may be ſued for, recovered, and levied either in the Manner preſcribed by that Act with regard to Penalties amounting to Fifty Pounds, or in the Manner thereby preſcribed with regard to Penalties not amounting to Fifty Pounds; and all pecuniary Penalties not amounting to Ten Pounds impoſed by this Act, ſhall be ſued for, recovered, and levied in the Manner preſcribed by the ſaid Act of the Twenty-fifth Year of His Majeſty's Reign

Penalties how to be recovered.

Reign with regard to Penalties of the ſame Amount.

Application of Penalties.

XXVI. And be it further enacted, That from and after the ſaid Thirty-firſt Day of *January* One thouſand eight hundred and eighteen, all pecuniary Penalties impoſed by this Act, and by the ſaid herein-before mentioned Acts or any of them, in anywiſe relating to the ſaid Duties herein-before particularly mentioned, which ſhall be ſued for within Six Calendar Months after the ſame ſhall be incurred, ſhall be divided and go in the Manner following; that is to ſay, One Moiety thereof ſhall go to His Majeſty, His Heirs and Succeſſors, and the other Moiety thereof, together with full Coſts of Suit, ſhall go to the Perſon or Perſons who ſhall inform and ſue for the ſame; and it ſhall be lawful for any Perſon or Perſons whomſoever to inform and ſue for the ſame within the Time aforeſaid, notwithſtanding the Proviſions to the contrary contained in the ſaid Act of the Forty-fourth Year of His Majeſty's Reign, or in any other Act or Acts; and all ſuch Penalties as ſhall not be ſued for within the Time aforeſaid ſhall go and belong wholly to His Majeſty, His Heirs and Succeſſors.

But Profetions for Penalties in the King's Courts not to be commenced without Conſent

XXVII. Provided always, and be it further enacted, That it ſhall not be lawful for any Farmer of any of the ſaid Duties, or for any other Perſon or Perſons, to proſecute for any ſuch pecuniary Penalty in any of His Majeſty's Courts at *Weſtminſter*, or in *Scotland*, without having firſt obtained the Conſent in Writing of the

the ſaid Commiſſioners of Stamps, or any Two of them, nor unleſs the Proſecution for the ſame ſhall be carried on by the Solicitor of Stamps, or ſome other Solicitor or Attorney approved of by the ſaid Commiſſioners, or any Two of them; and it ſhall be lawful for the ſaid Commiſſioners of Stamps, or the major Part of them, if they ſhall think fit, to order the Proceedings to be ſtayed in any ſuch Proſecution, on Payment of Part only of the Penalty incurred, with or without Coſts, or on Payment only of the Coſts incurred in ſuch Proſecution, or any Part thereof, as they ſhall judge proper and expedient. of Commiſſioners of Stamps.

XXVIII. And be it further enacted, That from and after the paſſing of this Act it ſhall not be neceſſary, upon the Trial or Hearing of any Action, Suit, or Proſecution already commenced or hereafter to be commenced for the Recovery of any of the ſaid Duties on Horſes, Mares, and Geldings hired in the Manner aforeſaid, which are or ſhall be let to Farm in purſuance of the ſaid Act of the Fifty-fourth Year of His Majeſty's Reign or of this Act, or of any future Act of Parliament, or for the Recovery of any Penalty or Penalties impoſed by the ſaid herein-before mentioned Acts or any of them, or by this Act, or any future Act in anywiſe relating to the ſaid Duties, to produce the Inſtrument whereby the Commiſſioners of Stamps in *Great Britain* or any of them were or ſhall be authorized by the Commiſſioners of His Majeſty's Treaſury to let to Farm the ſaid Duties on Horſes, Mares, and Geldings, or any of them, or to produce the Commiſſion whereby the ſaid Commiſſioners of What Proofs ſhall be ſufficient in Actions for Duties and Penalties.

of Stamps were conſtituted and appointed ſuch Commiſſioners, or to prove the Execution of any Contract or Agreement whereby any of the ſaid Duties on Horſes, Mares, and Geldings are or ſhall be let to Farm, or of any Aſſignment of any ſuch Contract or Agreement, or of any Commiſſion, Deputation, or Authority whereby any Perſon or Perſons is or are or ſhall be appointed a Collector or Collectors of any of the ſame Duties by the ſaid Commiſſioners of Stamps or any of them, or to prove the Signatures of the ſaid Commiſſioners to any Conſent to proſecute for any ſuch pecuniary Penalty as aforeſaid: Provided always, that ſuch Contract, Agreement, Aſſignment, Commiſſion, Deputation, or Authority and Conſent to proſecute, ſhall be produced on the Trial or Hearing of ſuch Action, Suit, or Proſecution, and it ſhall be made to appear that the Perſon or Perſons claiming under ſuch Contract, Agreement, Aſſignment, Commiſſion, Deputation, or Authority, had in fact acted as the Farmer or Farmers, Collector or Collectors of the Duties therein mentioned and deſcribed, or ſome of them; and that in every ſuch Caſe ſuch Proof ſhall be deemed and taken by the Judges or Juſtices before whom any ſuch Trial or Hearing ſhall be had, to be good and legal Evidence of ſuch Perſon or Perſons being the Farmer or Farmers, Collector or Collectors of the Duties mentioned and deſcribed in ſuch Contract, Agreement, Aſſignment, Commiſſion, Deputation, or Authority, unleſs by other Evidence the contrary ſhall be made to appear; any Law or Uſage to the contrary thereof notwithſtanding.

ANNO QUADRAGESIMO QUARTO

GEORGII III. Regis.

CAP. XCVIII.

An Act to repeal the several Duties under the Commissioners for managing the Duties upon stamped Vellum, Parchment, and Paper, in Great Britain, *and to grant new and additional Duties in lieu thereof.* [28*th* July 1804.]

[So much of this Act as relates to Post Horse Duties is here inserted.]

SCHEDULE (A.)

	England.			Scotland.		
	£	s.	d.	£	s.	d.
Licence to be taken out by every Postmaster or other Person in Great Britain, who shall let to Hire any Horse, Mare, or Gelding, for the Purpose of travelling Post by the Mile, or from Stage to Stage, or who (being a Person usually letting Horses to Hire) shall let to Hire for a Day or any less Period of Time than Twenty-eight successive Days, any Horse, Mare, or Gelding, for drawing any Coach or other Carriage used in travelling Post, or otherwise, by whatsoever Name such Carriage now is or hereafter may be called or known, yearly - - - - -	0	5	0	0	5	0

SCHEDULE (B.)

	England.			Scotland.		
	£	s.	d.	£	s.	d.
Horſe, Mare, or Gelding, hired by the Mile or Stage, to be uſed in travelling in Great Britain, for every Mile ſuch Horſe, Mare, or Gelding ſhall be hired to travel - - - -	0	0	1½	0	0	1½
Horſe, Mare, or Gelding, hired for a leſs Period of Time than Twenty-eight ſucceſſive Days, for drawing on any public Road any Coach or other Carriage uſed in travelling Poſt, or otherwiſe, by whatſoever Name ſuch Carriage now is or may be hereafter called or known, (if the Diſtance at the Time of hiring ſuch Horſe, Mare, or Gelding ſhall be aſcertained), for every Mile ſuch Horſe, Mare, or Gelding ſhall be hired to travel -	0	0	1½	0	0	1½
Horſe, Mare, or Gelding ſo hired as laſt above mentioned, in any Caſe where the Diſtance ſhall not, at the Time of ſuch Hiring, be aſcertained, for each Day for which ſuch Horſe, Mare, or Gelding ſhall be ſo hired -	0	1	9	0	1	9

	England.			Scotland.		
	£	s.	d.	£	s.	d.
SPECIAL EXEMPTIONS.						
Horſes, Mares, or Geldings uſed in Hackney Coaches licenſed purſuant to the ſeveral Acts of Parliament made for that Purpoſe, where the Horſes, Mares, or Geldings drawing ſuch Hackney Coaches ſhall be employed to go no greater Diſtance than Ten Miles from the City of London or Weſtminſter, or the Suburbs thereof.						

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ANNO PRIMO

GEORGII IV. REGIS.

CAP. LXXXVIII.

An Act to continue, until the Thirty-first Day of January *One thousand eight hundred and twenty four, an Act of the Fifty-seventh Year of His late Majesty, for letting to farm the Post Horse Duties, and to amend the Acts relating to the Post Horse Duties.* [24th July 1820.]

WHEREAS by an Act passed in the Fifty-seventh Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for letting to farm the Post Horse Duties, and for better securing and facilitating the Recovery of the said Duties,* the Duties granted by an Act passed in the Forty-fourth Year of the Reign of His said late Majesty, intituled *An Act to repeal the several Duties under the Commissioners for managing the Duties upon stamped* 57 G. 3. c. 59. 44 G. 3. c. 98.

Vellum, Parchment, and Paper, in Great Britain, *and to grant new and additional Duties in lieu thereof*, are now let to farm under the Authority of the said Act passed in the Fifty-seventh Year of the Reign of His said late Majesty, for a Term of Years which will expire on the Thirty-first Day of *January* One thousand eight hundred and twenty-one: And whereas it is expedient that the said Duties, so granted by the said Act of the Forty-fourth Year of the Reign of His said late Majesty, should be let to farm for a further Term: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the passing of this Act, it shall be lawful for the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, or any Three or more of them, for the Time being, and they are hereby empowered, from Time to Time as it shall be necessary, either by themselves, or by the Commissioners of Stamps, in *Great Britain*, or any Three or more of them, for the Time being, to let to farm the said several Duties granted by the said Act of the Forty-fourth Year of the Reign of His said late Majesty, for and in

Treasury may, by the Commissioners of Stamps let to Farm the Post Horse Duties, subject to the Regulations of

respect of Horses, Mares, and Geldings hired in the Manner therein mentioned, to such Person or Persons as shall be willing to farm the same, after the expiration of the present Leases thereof, in such separate and particular Districts, and for such Term or Terms as shall be deemed proper and convenient, and under and subject to the Regulations and Restrictions contained in an Act passed in the Twenty-seventh Year of the Reign of His said late Majesty, intituled *An Act to enable the Lord High Treasurer, or Commissioners of the Treasury for the Time being, to let to farm the Duties granted by an Act made in the Twenty-fifth Year of his present Majesty's Reign, on Horses let to hire for travelling Post, and by Time, to such Persons as should be willing to contract for the same*, with regard to the Duties hereby authorized to be let to farm, so far as the same are applicable, and not altered by the said Act of the Fifty-seventh Year of the Reign of His said late Majesty; Provided always, that none of the said Duties shall be let to farm for any longer Term or Time than until the Thirty-first Day of *January* One thousand eight hundred and twenty-four.

27 G. 3. c. 26.

Not to be let for a longer Term than until Jan. 31. 1824.

II. And be it further enacted, That all and every the Powers, Provisions, Clauses,

Provisions contained in recited Acts of

27 G. 3. c. 26. 44 G. 3. c. 98. 57 G. 3. c. 59. extended to this Act.

Regulations, and Directions contained in and prescribed by the said Acts of the Twenty-seventh, Forty-fourth, and Fifty-seventh Years of the Reign of His said late Majesty, shall respectively be deemed and taken to be in full Force and Effect with respect to the said Duties hereby allowed to be let to farm and to the letting of the same, and to the Farmers thereof, and to all other Persons, Matters, and Things relating thereto, as far as the same are or shall be applicable, and not altered by or repugnant to the express Provisions of this Act, as fully and effectually as if the same had been herein repeated and specially enacted with reference to the said Duties hereby allowed to be farmed.

The Duty of 1s. 9d. per Day imposed by 44 G. 3. c. 98 on Horses, shall be deemed to attach to Cases where Distance is unascertained;

III. And to prevent Doubts which have arisen respecting Horses, Mares, and Geldings let to hire to be used in travelling in *Great Britain* by the Day; be it further enacted and declared, That from and after the passing of this Act, the Duty of One Shilling and Nine-pence *per* Day imposed by the said herein-before mentioned Act, of the Forty-fourth Year of the Reign of His late Majesty upon every Horse, Mare, or Gelding, hired for drawing on any Public Road any Coach or other Carriage as mentioned in the said Act, *shall be deemed to*

attach and be payable for and in respect of every Horse, Mare, or Gelding which shall be hired to be used in travelling in Great Britain, in all Cases where the Distance shall not at the Time of such Hiring be ascertained, and that when the Distance shall be ascertained, the Duty of One Penny Halfpenny for every Mile of such Distance shall be charged in respect of every such Horse, Mare, or Gelding.

But where Distance is ascertained 1½*d.* per Mil shall be paid.

IV. Provided always, and it is hereby enacted, That it shall and may be lawful to and for any Justice of the Peace residing near the Place where the Offence shall be committed, to hear and determine any Offence against this Act, or an Act made and passed in the Twenty-fifth Year of the Reign of His said late Majesty, relating to the Duties on Post Horses, or any of the Acts herein mentioned, which subject Offenders to any pecuniary Penalty not amounting to Fifty Pounds, which said Justice of the Peace is hereby authorized and required, upon any Information exhibited or Complaint made in that Behalf, to summon the Party accused, and also the Witnesses on either Side, and to examine into the Matter of Fact, and upon due Proof made thereof, either by the voluntary Confession of the Party, or by Oath of One or more credible

Any Justice may determine Offences where the Penalty does amount to 50*l.*

Witness or Witnesses, to give Judgment or Sentence of Dismissal, or for the Penalty or Forfeiture, according as in and by the said Act of the Twenty-fifth Year of the Reign of His said late Majesty is directed as to Penalties or Forfeitures, and to award and issue out his Warrant under his Hand and Seal for the levying any pecuniary Penalties or Forfeitures so adjudged on the Goods of the Offender, and to cause Sale to be made thereof, in case they shall not be redeemed within Six Days, rendering to the Party the Overplus, if any and where the Goods of such Offender cannot be found, sufficient to answer the Penalty, to commit such Offender to Prison, there to remain for the Space of Six Months, unless such pecuniary Penalty shall be sooner paid and satisfied; and if any Person or Persons shall find himself or themselves aggrieved by the Judgment or Sentence of any such Justice, then he, she, or they shall and may (upon giving Security to the Amount of the Penalty or Penalties sought to be recovered, together with such Costs as shall be awarded by such Justice in case such Judgment or Sentence shall be affirmed), appeal to the Justices of the Peace at the next General Quarter Sessions for the County, Riding, or Place, who are hereby empowered to summon and examine Witnesses upon Oath, and finally to hear and

Appeal to Quarter Sessions.

determine the same; and in case the Judgment or Sentence of such Justice shall be affirmed, it shall be lawful for such Justices to award the Person or Persons to pay Costs occasioned by such Appeal, as to them shall seem meet: Provided always, that if the next General Quarter Sessions, of the Peace shall fall within Six Days after such Judgment or Sentence, it shall and may be lawful for the Person or Persons so finding himself or themselves so aggrieved as aforesaid, if he or they shall think fit, giving such Security as aforesaid, to appeal to the next subsequent Quarter Sessions; and that no such Proceedings so to be had or taken shall be quashed or vacated for want of Form, or removed by Certiorari, or any other Writ or Process whatsoever, into any of His Majesty's Courts of Record at *Westminster*, any Law or Statute to the contrary notwithstanding.

Proceedings not to be quashed for want of Form, &c.

V. And be it further enacted, That from and after the passing of this Act, no Person or Persons shall commence any Action or Suit for the Recovery of any Penalty or Penalties incurred or to be incurred under any of the Acts of Parliament relating to the Duties on Horses, Mares, or Geldings let to hire pursuant to the before-mentioned Acts, or any of them, until the Expiration of Fourteen Days after such Person or Persons

No Action shall be commenced until after 14 Days Notice shall be given to the Person incurring the Penalty.

shall have delivered or caused to be delivered to the Person or Persons incurring such Penalties, or left for him, her, or them at his, her, or their Dwelling House, or usual or last Place of Abode, a Notice in Writing of the Intention of such Person or Persons to apply to the Commissioners of Stamps in *Great Britain* for Leave to commence such Action or Suit, and which Notice shall state the Offence or Offences committed, the Day of committing the same, and the Amount of each Penalty intended to be recovered; and that it shall not be lawful for such Person or Persons, at the Trial of such Action or Suit, to give in Evidence any Matter or Thing relating to any Offence not specified and set forth in such Notice.

Conviction and Judgment of Dismissal to be in the following Form.

VI. And be it further enacted, That a Conviction, or a Judgment or Sentence of Dismissal, in the Form and to the Effect following, (*mutatis mutandis*) as the Case shall happen to be, shall be good and effectual to all Intents and Purposes whatsoever, without stating the Case or the Facts or Evidence in any particular Manner; that is to say,

'BE it remembered, That on the
'Day of in the Year of
'our Lord at

'in the County of *A. B.*
'came before me *C. D.* One of His Majesty's
'Justices of the Peace for the said
' residing near the Place
'where the Offence was committed, and
'informed me that *E. F.* of
'on the Day of
'at in the said
'did [*here set forth the Fact for which the*
'*Information is laid*] whereupon the said
'*E. F.* after being duly summoned to answer
'the said Charge, appeared before me on
'the Day of
'at in the said
'and having heard the Charge contained in
'the said Information, declared he was
'guilty of the said Offence [*or, as the Case*
'*may happen to be*] did not appear before
'me pursuant to the said Summons [*or,* did
'neglect and refuse to make any Defence
'against the said Charge]; but the same
'being fully proved upon the Oath of
'*G. H.* a credible Witness, [*or, as the Case*
'*may happen to be*] acknowledged and
'voluntarily confessed the same to be true;
'and it manifestly appearing to me that he
'the said *E. F.* is guilty of the Offence
'charged upon him in the said Information,
'I do hereby convict him of the Offence
'aforesaid, and do declare and adjudge that
'he the said *E. F.* hath forfeited the Sum

'of
'of lawful Money of *Great Britain* for the
'Offence aforesaid, to be distributed as the
'Law directs, according to the Form of the
'Statute in that Case made and provided:
'[*or, after stating the Summons and Non-*
'*appearance of the said Defendant, or, the*
'*Appearance of the Defendant, and that he*
'*was not guilty of the said Offence as the*
'*Case may be,*] and it manifestly appearing
'to me that he the said *E. F.* is not guilty
'of the said Offence charged upon him by
'the said Information, I do therefore dismiss
'the said Complaint or Information. Given
'under my Hand and Seal the
'Day of

Justices may mitigate Penalties.

Provided nevertheless, that it shall and may be lawful to and for the said Justice, where he shall see Cause, to mitigate and lessen any such Penalties as he shall think fit, reasonable Costs and Charges of the Officers and Informers, as well in making the Discovery as in prosecuting the same, being always allowed over and above such Mitigation; and so as such Mitigation do not reduce such Penalties to less than One-fourth Part of the Penalty or Penalties incurred, over and above the said Costs and Charges; any thing contained in this or any other Act of Parliament to the contrary notwithstanding.

Penalties not to be reduced to less than One-fourth, besides Costs.

M. Lindsay, Printer, Portpool-lane,
Gray's-inn-lane, London.

REPORTS OF CASES

DETERMINED RESPECTING THE

POST-HORSE ACTS.

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1818.

REPORTS OF CASES

DETERMINED RESPECTING THE

POST-HORSE ACTS.

CATES *qui tam v.* WINTER. 1789.

CATES *v.* WINTER.

Saturday May 23d.

It is not necessary in penal actions to give notice to the *defendant himself* to produce papers, &c. Notice to his *agent* or *attorney* is sufficient.

THIS was an action to recover a penalty on the post-horse act;* and the declaration alleged that the defendant was licensed † by the act to let horses to hire. At the trial before *Gould*, J. at the last *Maidstone* Assizes, the plaintiff proved a notice to the *defendant's attorney* to produce the licence: but the defendant's counsel objected that, as this was a popular action, it must be considered as a criminal prosecution, in which cases it is necessary to give notice to the *defendant himself* to produce papers, &c. And the learned Judge, being of this opinion, nonsuited the plaintiff.

Erskine, on a former day, obtained a rule to shew cause why the non-suit should not be set aside, and a new trial granted; which

* 25 *Geo.* 3. *c.* 51. † *Sect.* 4 *of* 25 *Geo.* 3.

CATES v. WINTER. 1786.

The Court on this day made absolute (without hearing any argument) on the authority of *The Attorney General* v. *Le Merchant* *, in which this very point was expressly decided.

Rule made absolute.

PROSER v. HYDE. *Tuesday, Nov.* 14th.

PROSER *v.* HYDE.

An appeal against a conviction on the 24 *Geo.* 3. *c.* 31. for not entering horses, &c. must be to the Quarter Sessions next after the *conviction, and not after the* EXECUTION. An action on the case cannot be maintained against a justice of the peace for refusing to take bail in order that the party may appeal to any other Sessions than those *next after the conviction*; nor for *not returning the conviction* to any other Sessions.

CASE against the defendant as justice of the peace, (before whom the plaintiff had been convicted on 24 *Geo.* 3. *c.* 31,) for refusing to take *good and sufficient security* in order that the plaintiff might appeal to the then next General Quarter Sessions of the peace against the said conviction. The second count was for not *returning the said conviction* to the next General Quarter Sessions (after notice), by means whereof the plaintiff was prevented from prosecuting his said appeal before the justices of the peace at the then next General Quarter Sessions, who refused to receive and hear the said appeal for want of the said conviction being returned.

The defendant pleaded the general issue.

This cause was tried at the sittings at *Westminster* after last *Trinity* term before *Buller*, J. when the jury found a verdict for the plaintiff, damages 100*l.* costs 40*s.* subject to the opinion of this Court on the following case; which stated,

* *Ante* 2 vol. 203, *n.*

1786.

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That the plaintiff, on the 23d of *June*, 1785, was convicted before the defendant for keeping a horse without paying the duty, the plaintiff being present at the time of such conviction.

That on 23d *July* following, the constable took possession of the plaintiff's goods and sold them. That no warrant was produced on the trial of this cause, but that on the 25th of *July* the defendant said that the constable was in possession under his warrant.

That the Quarter Sessions next after the conviction was holden on the 27th of *June;* and that on the 25th of *July* the plaintiff offered two sufficient sureties to the defendant for prosecuting an appeal against the said conviction, and gave him notice of his intention to appeal: but the defendant refused to take any bail.

That the next Quarter Sessions after the the 23d of *July* was holden in *October*, 1785.

That the following notice was given by the plaintiff's attorney to the defendant on the 19th of *November*, 1785: "Take notice that I shall in one month from the date hereof commence an action against you at the suit of *Thomas Proser*, of, &c. for having on the 20th day of *July* last illegally granted a warrant against the said *Thomas Proser*, addressed to all constables and others his Majesty's officers of the peace in and for the said county, especially

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PROSER v. HYDE.

to *William Brooks*, constable, whereby they were commanded to levy the sum of 20*l.* and 1*l.* 18*s.* costs of suit by distress on the goods of the said *Thomas Proser*, and that they should cause sale to be made thereof in case they should not be redeemed within six days after the same should be taken by them, for having on 29th of *May*, 1785, (he the said *Thomas Proser* so living in *Tottenham-Court-Road*, and being within the weekly bills of mortality,) kept and used one gelding for the purpose of drawing a certain carriage; and the said *Thomas Proser* did not within ten days after beginning to keep and use the said gelding for that purpose aforesaid give notice in writing at the office in *London* for stamping and making vellum, parchment, and paper, of his keeping and using the same, and of the parish and place where he resided, and pay down the duty of ten shillings imposed by the statute for keeping and using the said gelding, according to the directions of the said statute; and for having caused the goods of the said *Thomas Proser* to be sold by auction, within less time than allowed after the same were taken by an inventory, contrary to the directions of the said statute; and also for having, previous to the said goods being sold, refused to accept security or securities for the said *Thomas Proser's* prosecuting his appeal on your conviction, at the last General Quarter Sessions of the peace

held for the county of *Middlesex;* and also for not returning and delivering the order and conviction thereon into the court of General Quarter Sessions of the peace, held at the Sessions-house on *Clerkenwell-Green*, in and for the said county of *Middlesex* on *Monday*, the 17th day of *October* last, as required by the act of parliament in that case made and provided, whereby the said *Thomas Proser* was prevented from prosecuting his said appeal."

1786.

Proser v. Hyde.

That no conviction was returned by the said defendant to either of the said Sessions. And parol evidence of what was passed before the justice at the time of the conviction was rejected upon the trial of the cause.

The question for the opinion of the Court is, Whether the plaintiff is entitled to recover in this action?

Wood, for the plaintiff. The principal objection to this action is, that by the statute 24 *Geo.* 3. *c.* 31. *s.* 19. it is provided, that the appeal shall be to the next Quarter Sessions: and it was contended at the trial, that the plaintiff ought to have appealed to the Quarter Sessions *next after the conviction*, which were held on the 27th of *June;* and therefore as he could not prosecute the appeal at the time of making the application to the defendant, this action could not be maintained.

But the plaintiff was entitled to appeal to the Quarter Sessions next after the time

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when he found himself *aggrieved:* and he was not aggrieved till the *execution* was carried into effect, which was not till the 23d of *July:* and although the plaintiff had notice of the conviction at the time, yet he could not be said to be aggrieved thereby; for the conviction might not perhaps have been enforced, or might have been afterwards quashed.

By the 13 and 14 *Car.* 2. *c.* 12. *s.* 2. there is a proviso, that any person who finds himself aggrieved by the judgment of two justices, (relative to orders for the removal of paupers,) may appeal to the next Quarter Sessions. But the construction of that statute has always been, that the appeal may be to the Quarter Sessions next after the person finds himself *aggrieved*, and not to the Sessions *next after the order of removal. Rex v.* Inhabitants of *Norton* (*). The proviso in this act is of a similar nature. In that case the party is not aggrieved till the *removal;* in the present, not till the *execution.*

The next objection was to the form of the notice: but it is sufficient if it contain the substance of the cause of action; which is done by the notice given to the defendant in the present action.

Next as to the rejection of the parol evidence: it was very properly rejected; for no evidence of what passed at the time

* 2 *Stra.* 831.

of the conviction ought to have been received at the trial, except such as was stated on the conviction itself.

Silvester, contra, was stopped by the Court.

Ashhurst, J. The words of the act are decisive; for it says, "If any person "shall find himself aggrieved by the *judg-* "*ment* of any such justice, &c. he may "appeal to the justices at the next General "Quarter Sessions." Therefore the plaintiff should have appealed to the Sessions next after the *judgment.*

Buller, J. The cases relative to appeals against orders of removal are very distinguishable from the present. All orders of removal are *ex parte* proceedings; and the other party cannot know any thing of them till the actual *removal.* But this conviction is more like a judgment of this Court, than an order of removal. The grievance to the party is the *judgment,* and not the *execution.* A writ of error will lie before execution: and an appeal is in the nature of a writ of error: it complains of the judgment.

If a contrary construction were to be put upon this statute, it would be such a snare to the magistrates, that they would never be safe. For the justices do not issue their warrants of execution till they know whether an appeal will be brought or not; and they could never know when

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the party found himself aggrieved, if he were not to appeal at the Quarter Sessions next after the *conviction.*

Let the Postea be delivered to the defendant.

THE KING v. TOOLEY.

Michaelmas Term, 29 Geo. 3.

The KING *v.* ANDREW TOOLEY. (*)

The letting of a horse to hire for the purpose of going upon business from one town to another, and back again, in the compass of a day's journey, is not such a letting to hire as subjects the owner of the horse to the penalty imposed by the 25 *Geo.* 3. *c.* 51. *s.* 4.

THE defendant, who had been convicted in the penalty of 5*l.* under the 25 *Geo.* 3. *c.* 51. for letting to hire a horse to *Richard Gee*, for the purpose of travelling post by the stage, to wit, from *Totness* to *Ashburton, Devon*, and back again, not having a licence so to do from the Commissioners of the Stamp-office, appealed to the last *Michaelmas* Sessions at *Exeter;* where the conviction was quashed, subject to the opinion of this Court on the following case:

On the 4th of *October*, 1788, *Richard Gee*, an apparitor of the spiritual court of the archdeaconry of *Totness*, in the diocese

though he has not the licence which persons letting horses to hire for the purpose of travelling are required to take out by that statute. The words *travelling post* in that act are to be construed according to the popular acceptation of them.

* This case was determined in the last term; but as it concerned one of the revenue laws, and as it was understood that the Attorney-General wished to be heard upon it, the Court gave him leave to argue it again, in case he was dissatisfied with the opinion of the Court: he afterwards however declared he was perfectly satisfied with the judgment of the Court. See the next case.

The King v Andrew Tooley
is useless — see the
next case reported

1789.

The King v. Tooley.

of *Exeter*, went to the appellant, who is a butcher of the town of *Totness*, and hired a horse of him to go from thence to *Ashburton* in the said county and back again; the price to be paid to the appellant for such hire amounted to one shilling and sixpence, and *Richard Gee* was to return with the horse to *Totness* the same day; and it also appeared that the appellant was not a person licensed to let horses for travelling post.

By the 25 *Geo.* 3. *c.* 51. *s.* 4. Every post-master, inn-keeper, or other person who shall let to hire any horse *for the purpose of travelling post* by the mile, or from stage to stage, shall pay annually 5*s.* for a license for that purpose. By the 5th section the duties are put under the management of the Commissioners of the Stamp Duties. And by the 42d section every horse, hired by the mile or stage, shall be deemed to be hired to travel post within the meaning of the act, although the person hiring the same do not go or travel several stages upon a post road, or change horses; and although at the stage or place, at or to which such horses shall be hired, there shall not be any post-house; and although there shall not be any post settled or established on the road, upon which such horses shall be hired to go.

Bearcroft, *Clapp*, and *East*, were to have argued in support of the order of Sessions: but soon after *Bearcroft* had

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begun, the Court desired to hear the counsel on the other side.

Fanshaw, *Wood*, *Gibbs*, and *Eliot*, against the order of Sessions, contended that this case fell both within the letter and the spirit of the act of parliament. It was letting a horse to hire by the stage, which is declared by the act to be a hiring to travel post, and the words are in the alternative, by the mile, *or* stage. If there be a *terminus a quo* and *terminus ad quem*, it is a hiring by the stage. Now here the horse was hired to go from one place to another; the bounds of the road were both ascertained; and the contract only extended to that distance. If the horse had been hired to go only from *Totness* to *Ashburton*, there could be no doubt but that it would have been a hiring by the stage: for the statute expressly declares that a hiring for one stage only shall be travelling post. And the returning from *Ashburton* to *Totness* cannot make any difference; for that would be to argue that a hiring for two stages is not within the meaning of the act. The words of the statute are positive, and are sufficiently large to comprehend this case: now in the 41st section there is an exception in favor of horses used in hackney coaches; then if, without such an exemption, they would have been liable, the letting to hire in this case is subject to the duty, there being no exception to protect it.

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Lord Kenyon, Ch. J.—The argument which has been urged against the order of Sessions, would be well founded, if the act had stopped at the words "that every horse hired by the mile, or stage, shall be deemed to be hired to travel post." For if the legislature had only intended to subject every horse so hired to the duty, they would not have subsequently added so many nugatory words: but the act goes on to say "that such shall be travelling post within the meaning of the act, *although the person hiring the same do not travel several stages,* or change horses, and *although there be not any post-house, or established post-road.*" This proviso is adapted to cases which exist in various parts of the kingdom, and particularly in the road from *Chester* to *Bath,* great part of which is not that which is termed a post-road; there persons do not travel from post-house to post-house; but they travel *quasi* post. If a person be, *in the popular sense of the words,* travelling post, he is then within the meaning of the act of parliament. The popular sense of the words is to be retained; and when that is satisfied the 42d section provides that the circumstances there mentioned shall not exempt the person from paying the duty. But the person in this case going on his business to a market-town and back again, cannot possibly be said to be travelling post either within the spirit or the words

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of this act of parliament, which was evidently not intended to extend to every case of hiring a horse; and unless it did, this case is not within it.

ASHHURST, J.—This cannot be a hiring to travel post either within the spirit or letter of this act of parliament. There is a great deal in what the counsel for the defendant said, that this sort of hiring is, in effect, a hiring for a day, with a restriction that the hirer shall not go further than such a place. One neighbour lets his horse to another to go from *Totness* to *Ashburton* and back again, which cannot be said to be travelling post within the popular sense of the words; and such was the meaning of the legislature.

GROSE, J.—* If the legislature had intended that every person, who lets horses to hire for *any* purpose, should take out a license, the words "travelling post" need not have been inserted in the act of parliament. Those words must have meant something, and they must be confined to their popular sense, except in those cases which the legislature has pointed out in the 42d section; in the exposition of which I perfectly agree with my Lord Chief Justice. I do not know what the practice may be; but if the argument used in favor of the tax were to prevail, the consequence would be, that every clergyman, within either of the universities, who hires a horse for the

* *Abs. Buller*, J.

purpose of attending his church, would be equally liable to the duty for travelling post: but we cannot suppose that the legislature meant to extend it to such cases.

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The King v. Tooley.

Order of Sessions confirmed.

The King *v.* John Webber.*

The King v. Webber.

Thursday, Feb. 5th.

A Person who lets a horse to hire to carry a private express, must take out a licence under the 25 *Geo.* 3. *c.* 51. *s.* 4. which imposes a tax on horses let to hire for the purpose of travelling post.

UPON an appeal against a conviction on the 25 *Geo.* 3. *c.* 51. *s.* 4. for levying a tax upon horses let to hire, for the purpose of travelling post by the mile or stage, the Sessions quashed the conviction, and stated a case for the opinion of this Court; wherein it appeared upon the evidence of *Jonathan Geeen*, who was deputed postmaster for the city of *Exeter*, that when any expresses have been delivered to him to be forwarded to *London*, he has uniformly caused them to be conveyed from *Exeter* to *Honiton*, being the first stage from thence, and 16 miles distant, by the defendant, who lets horses for that purpose. Such expresses have been, in every instance within the knowledge of the said defendant, carried on horse-back by a boy and a horse provided by the defendant: and *Green* hath always paid the defendant threepence a mile, and sixpence for the

* This Case is now useless, in consequence of a fresh act of parliament—See Hanley *v.* Cubberley.

1789.

The KING v. WEBBER.

boy; in the whole 4*s.* 6*d.* The defendant may send whom he pleases or go himself with the expresses. On the 25th of *February* last, a waiter from the *Oxford Inn* brought an express to *Green*, directed to the Duke of *Northumberland*, to be immediately forwarded to *London*. *Green* inclosed it in another cover directed to the Postmaster-General in *London*, which is done in the case of all expresses, and sent it to the defendant *Webber*, who either came himself or immediately sent his servant to the post-office. The said *Jonathan Green* delivered to *Webber's* boy the express which he so received, with directions to forward it immediately to *Honiton*. He thinks he has seen some expresses with *Government service* written on the cover, but he does not remember that this was written on the present. He has since paid *Webber* 4*s.* 6*d.* for conveying this express to *Honiton*. It is his duty to forward expresses in the most expeditious way, and he thinks the most expeditious way is by a man and a horse. He is allowed two hours and a quarter for conveying an express from *Exeter* to *Honiton*. The horse upon which the boy rode in carrying this express was the property of the defendant. *Green* pays the defendant once a quarter for carrying expresses; and he was paid the said 4*s.* 6*d.* in the last account settled at *Lady-day*.

The *Attorney-General*, *Clap*, and *East*,

in support of the order of Sessions, contended, first, that upon the state of the case it did not appear that this express was forwarded upon a private account, but upon Government service. For though the evidence is loosely stated in this respect, yet it sufficiently appears that this express was inclosed to the post-master-general in the same manner as is done in the case of *all* expresses; and that the money which the defendant received for carrying it was paid to him by the *post-master* on settling his quarterly account; which therefore must have been deducted out of the public revenues. And as this defendant's contract was with the *post-office* on behalf of the public, he could not have been implicated in any penalty by their act in sending even a private express, as he had no means of knowing that this was on any other account than that for which he contracted. If therefore with respect to him this express must at any rate be taken to have been forwarded on account of the king, the defendant was exempted from paying any duty arising out of such service, by virtue of that prerogative which exempts the sovereign either mediately or immediately from the payment of taxes to be collected individually. This prerogative having never been questioned, can only be proved in more modern times by the uninterrupted enjoyment of it; but it may be traced back as far as the tenants in ancient demesne,

1789.

The KING v. WEBBER.

who, being employed in tilling the king's lands, were in respect of such service, as Lord *Coke** says, free and quiet from all manner of tolls in fairs and markets respecting husbandry, and of all *taxes* and *talliages* by parliament, unless especially named. The same is observed in *Fitz. Nat. Br.* 31. From whence it appears that the exemption extends to those who are in the immediate service of the king in respect of that service, as the occupation of those tenants in the case mentioned. It would also be absurd to levy the tax upon the defendant, inasmuch as the public would be obliged to pay him so much more than they do now, which would be receiving with one hand, and paying with the other. Upon this principle was the case of Lord *Amherst* v. Lord *Somers*† lately determined, in which it was held that the colonel of a regiment renting stables for the use of the regiment, *by order of the Crown*, was not liable to be rated, because ultimately the expense would fall upon the public. Neither can it be said that though the king, and his servants, might be exempt from the duty while the collection of it was in his own hands, yet that that exemption ceased when it was transferred to another; for the farmers of the tax were only entitled to so much as by law could be raised before: and besides this conviction is fo

* 4 *Inst.* 269. † *Ante*, 2 vol. 372.

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not having taken out a licence, the sum for which is required to be received *for the use of his Majesty*. And it would be strange to say that the King should exact a penalty for not taking out a licence to do an act which the defendant did by the King's order, through the medium of a public office. Supposing however that the Court were of opinion that it sufficiently appears upon this case that the express was carried on a private account, it still becomes a question, whether this is such a sort of hiring as falls within the meaning of the act. The Court lately decided that the words "for the purpose of travelling post" were to be taken in their popular sense. Now in that sense this person who was only going one stage, and was to return back again on the same horse, could not be said to be travelling post, which rather implies a progressive travelling. Besides the obvious intent of the act was to impose a tax upon a species of luxury, namely, the convenience which persons who were travelling from one place to another, experienced by the expeditious mode of accommodation with fresh horses to accelerate their journey. It is evident too that the legislature meant that the tax should be paid by those only who were accommodated by this mode of conveyance, and not by a person riding his own horse upon the business of another. And this forms another substantial objection to this

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conviction; for no principle can be better settled than that, in order to fix a defendant with a penalty, he ought plainly to appear to be within the letter and spirit of the act. But here there was no contract for the hire of this or of any horse. The defendant's contract was for the forwarding of the express, and the mode of doing that was left entirely to his option; in his opinion indeed the most expeditious method was by a man and horse, but he was not bound by his contract to do so; he was only obliged to perform the stage in a given time. Upon the same principle it might be contended, that a surgeon who was sent for by a patient, or an attorney who attended his client, would be liable to pay the duty as persons letting horses to hire for the purposes of travelling post, though they rode their own horses. The same might be said of a carrier who undertakes, for a given sum, to convey a parcel within a certain time; but neither in that case or the present can it be said, that the person sending the parcel or the express in any manner hires the horse which carries it.

Erskine, *Wood*, *Fanshaw*, *Gibbs*, and *Eliot*, *contrà*, were stopped by the Court.

Lord KENYON, Ch. J.—This question depends on the construction of a short clause in the act of parliament. And it is true that under that act every letting to hire is not a letting to hire for the purpose

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of travelling post. We were of this opinion in the case of *The King* v. *Tooley*, in the last term *: but as we wished that our judgment should be satisfactory, we gave leave to the Crown officers to argue it again in case they had any doubts upon the subject; and I am happy to find now that no doubt is entertained about it. And I have also had an opportunity of knowing, since that determination, that our opinion coincides with that of the gentleman who drew the act. Now it has been argued here that this defendant did not let a horse for the purpose of travelling post, according to the popular sense of those words: but it is on that very ground that my opinion is formed; and I think that a horse, let to carry a letter by express, is in common parlance let for the purpose of travelling post. And if we look back to the history of former times, we find that this mode of conveyance was called, not an express, but *flying post*. Perhaps if this had appeared to be an express sent by the orders of Government on public † service, it might have been otherwise: but I give no opinion on that question. However, as it is not stated in this case that it was a Government express, it is impossible to entertain the least doubt on this ques-

* *Ante*, 69.

† It was afterwards held, in *R.* v. *J. Cook*, *post*, 519, that public expresses, on the service of Government, are exempt from this duty.

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tion. Then it was objected that the defendant was not bound to pay this duty, because the horse was ridden by his own servant: but that would equally apply to almost all cases of travelling post, where the driver is the servant of the owner of the horses.

ASHHURST, J.—It has been argued that we must presume that this express was sent on the account of Government: but it is incumbent on the party, who claims the exemption, to prove that he comes within it. Therefore we cannot presume it from the facts here stated; and the reverse of it appears. This case then falls within the words of the act of parliament: and if we consider that this was a tax on accommodation and luxury, and that every person sending expresses is supposed to be of ability to pay it, it comes also within the meaning of the statute; for it is in the popular sense a travelling post.

GROSE, J.—* Of the same opinion.

Rule absolute for quashing the order of Sessions.

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The KING v. COOK. *Wednesday, Feb.* 3rd. The post-horse duty imposed by 25 *Geo.* 3. c. 51. is not to be paid for horses employed in forwarding *public expresses* on the service of Government.

The KING *v.* JAMES COOK.

THE defendant, having been convicted in two penalties of 10*l.* each, before a

* Mr. *J. Buller* was sitting for the Lord Chancellor.

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magistrate of the town and liberty of *Kingston-upon-Thames*, one for letting a horse to hire by the mile to be used in travelling post, without delivering to the person hiring the same a stamp-office ticket; the other for not inserting in his weekly accounts any account of his having let the horse to hire, *&c.* contrary to the statute 25 *Geo.* 3. *c.* 51., appealed to the *Kingston* Sessions, where the conviction was affirmed, subject to the opinion of this Court on a case stating in substance as follows:—The defendant is a post-master of *Kingston*, under the appointment of the post-master-general, and is an innkeeper residing in that town, and is duly licensed to let to hire horses for the purpose of travelling post, pursuant to the directions of the 25 *Geo.* 3. *c.* 51. On the 5th of *June* last, a certain letter or packet, addressed to his Majesty's post-master-general in *London*, was brought to the defendant at his house at *Kingston*, being the post-office there, from the post-office at *Guilford*, by a man and horse hired for the purpose; and at the same time was brought to him with a letter a way-bill, which is as follows: "*For his Majesty's special service.* To the several deputy post-masters between *Portsmouth* and *London*." [This way-bill directed them to use the utmost expedition in sending the express; and was signed, *Walsingham* and *Carteret*, post-master-general.] The defendant immediately on receiving the letter on the

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5th of *June* forwarded the same, together with the way-bill, by a man and horse, to the post-master-general at the general post-office in *Lombard-street, London*. It also appeared that a letter directed to his Majesty's Principal Secretary of State for the home department was inclosed in the letter so addressed to his Majesty's post-master-general, and that there was no other letter or paper inclosed therein. That letter was from his Majesty's governor at *Portsmouth*, and *was not upon any private business or concern whatsoever*, but *wholly related to the public concerns of this kingdom.* It likewise appeared that the expense of conveying the express from *Portsmouth* to *London* was paid by the post-master-general out of the revenue of the post-office; and that the defendant was paid or allowed by the post-master-general out of the revenue collected at the post-office, at the rate of *3d. per* mile, for conveying the same express by a man and horse from *Kingston* to *Lombard-street*. The King's messengers, when they hire horses to go on the public service, always pay the duty for horses that are hired for such service. The post-master-general is always paid for carriage of letters sent by or to any public officer or office whatsoever under Government, though the letters are on the express service of Government, and relate to nothing else; except such letters as by act of parliament are allowed to pass free of postage, amongst which are all letters from and to his Ma-

jesty's Principal Secretaries of State, and from or to his Majesty's post-master-general. The defendant did not at the time of letting the horse to hire for the purpose aforesaid deliver to the post-boy, who rode the horse and conveyed the express from *Kingston-upon-Thames* to *London*, any stamp-office ticket, as by the said act is required to be delivered to the person hiring any horse for the purpose of travelling post by the mile or stage; and the defendant did not insert in the weekly account, delivered by him to the proper officer authorized by the Commissioners for managing the duties on stamped vellum, *&c.* to receive the weekly accounts of the post-masters, inn-keepers, and other persons licensed to let post-horses, in pursuance of the act, any account of the hiring or letting to hire of the horse for the conveyance of the express.

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Shepherd and *Marryat*, in support of the order of Sessions. The words of the act * on which this question arises being general, namely, "that for and in respect of every horse hired by the mile or stage, to be used in travelling post, *&c.* there shall be charged a duty," *&c.;* and the 15th section having inflicted a penalty on every post-master, innkeeper, *&c.*, who shall neglect to receive the same, or to deliver a ticket, *&c.*, all persons are *primâ*

* 25 *Geo.* 3. *c.* 51. *s.* 4.

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facie included; and therefore it is incumbent on the other side to shew a ground for exemption in this particular instance. It has been already decided in the case of the *King* v. *Webber* * that an express, as such, is not exempted, though sent through the medium of the post-office: that indeed was the case of a *private* express; but there is no foundation for any distinction between that and a *public* express. For reasoning by analogy from the 4 *Geo.* 3. *c.* 24. [the general post act] it appears that the exemptions from the duties thereby imposed are altogether *personal*, and attached to the characters of the Secretaries of State and post-master-general, and extend to all letters sent or received by them, without any distinction of such as relate to public or private concerns: which also shews that, without such particular exemptions, the legislature supposed that every description of persons, whether acting in official employments or otherwise, would be liable to pay the duty for every letter sent or received by them. If the exemption had been intended to arise in respect of the nature of the service, being for the public, it would also have been extended to every other public office. But it never was pretended that letters received by such other offices, not included within the exceptions in the act, were not liable to pay the post-

* *Ante*, 3 vol. 72.

age, though written on the public account. Now as no such exemptions are introduced in this act in favour of public expresses, it is fair to infer that the legislature did not intend that they should be exempted. In the case of Lord *Amherst* v. Lord *Somers,* * the exemption from the rate did not arise in respect of the *public service,* but because in that case the plaintiff could not be said to be the *occupier.* There seems to be no more reason for excusing the post-master-general from the payment of this particular duty than from the land-tax, excise, or other duties; nor why, if he should be exempted, other public offices should not have the same exemption. Whereas it is well known that all those offices pay taxes of every description. There is an additional reason for making public expresses liable to the duty, because no means are left to the tax gatherers of ascertaining which is a public or private express, they being both forwarded in the same manner. It may also happen that the same cover may contain a private as well as a public express, which will introduce another difficulty, whether the private express shall be then exempt from the duty. [*Per* Buller, J. That difficulty is easily solved; for if the horse be not exempt *in toto,* there is no exemption at all; and the individual must pay the the duty.]

* *Ante,* 2 vol. 372.

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Bearcroft and *Russel, contrà,* were stopped by the Court.

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Lord KENYON, Ch. J.—Generally speaking in the construction of acts of parliament the King in his royal character is not included, unless there be words to that effect. This has been likened to several cases to which I cannot by any means assimilate it: it has been said that if the duty be not paid for such an express as the present, because it related to public business, the excise duties will not be paid at the public offices: but excisable commodities are things *promiscui usus*, on which the duty is payable before it is known by whom they are to be consumed. It was very properly decided in *R.* v. *Webber*, that a conveyance by express is not exempt from the payment of the duties imposed by this act of parliament, if there be an immediate subject on whom the tax will fall. But this is the case of a public express on the service of Government. The *stat.* 25 *Geo.* 3. *c.* 51. *s.* 4. enacts that "for and in respect of every horse hired by the mile or stage, to be used in travelling post, there shall be charged a duty of $1\frac{1}{2}d.$ for every mile such horse shall be hired to travel post;" and the 15th section enacts, that the postmaster shall ask, demand, and receive of and from the *person or persons hiring the same* the sum of $1\frac{1}{2}d.$ *per* mile," *&c.* Now in this case who can be said to be the person hiring the horse? The packet was sent

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for the use of Government; and it passed through the hands of the different post-masters, who forwarded the express in consequence of an official duty incumbent on them. But they cannot be said to be the persons hiring the horses within the meaning of the act. My opinion proceeds on the ground that this was on the service of Government; and the case states in express terms that the packet contained a letter directed to one of the Principal Secretaries of State, *and that it was not on any private business whatever, but wholly related to the public concerns of this kingdom.* Now although there is no special exemption of the King in this act of parliament, yet I am of opinion that he is exempted by virtue of his prerogative, in the same manner as he is virtually exempted from the 43d *Eliz.* and every other act imposing a duty or tax on the subjects. And I understand that the horses, carrying the mail, were never deemed liable to the post-horse duty.

The three other Judges concurring,

Order of Sessions quashed.

RADFORD *qui tam v.* M'INTOSH. *Friday, May,* 7th. In an action for penalties on the post-horse act brought by the farmer of the tax, it is not necessary for the plaintiff to give in evidence his appointment by the Lords of the Treasury, or the Commissioners of the Stamp Duties, authorized by them. Proof that the defendant has accounted with him, *as farmer*, for the duties, is sufficient. The offence may be laid to have been committed

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THIS was an action on the statute 27 *Geo.* 3. *c.* 26. The first count in the declaration stated that after the first of *August*, 1785, mentioned in a certain act, *&c.* made in the 25th year of the present reign, entitled "An Act," *&c.* (25 *Geo.* 3. *c.* 51.) and also after the 1st of *August*, 1787, and within six calendar months before the commencement of this suit, to wit, on the 18th of *November*, 1789, at *Driffield*, in the county of *York*, the defendant, then and there being a person letting horses to hire for the purpose of travelling post by the mile, and from stage to stage, and *being duly licensed* according to the form of the statute in such case made and provided, to wit, at, *&c.* did let divers, to wit, two horses to hire by the mile or stage, to be used in travelling post in *Great Britain*, that is to say, from *Driffield* to *Bridlington-Quay*, in the county aforesaid, the same being a great distance, and then as-

with intent to defraud the farmer, and not his Majesty. If the offence charged be the letting and not accounting for divers, to wit, eight horses, proof that the defendant let, and did not account for, *five*, will support the declaration. The statute requires that the account shall contain the number of horses and miles, and the names of the drivers, but no penalty is inflicted for not inserting the amount of the duties received by the post-master; therefore if the declaration only charge that *the defendant made false accounts, (to wit,) by not inserting the amount of the duties* received, judgment may be arrested after verdict for the plaintiff.

certained, to wit, 15 miles; and did upon such letting to hire then and there receive to and for the use of the plaintiff, who sues as aforesaid, (*the said plaintiff being then and there the farmer or renter of rates and duties in that respect granted by the first-mentioned act of parliament,*) according to the form of the statute in such case made and provided, of and from the person hiring the said horses a large sum of money, to wit, 1½*d. per* mile, for each of the said horses, for each mile the said horses were hired to go, to wit, 15 miles, amounting in the whole to a large sum of money, to wit, the sum of 3*s.* 9*d.* yet the defendant not regarding the statutes, &c. after he had received the said sum of money as and for the rates and duties as aforesaid, to wit, on, &c. at &c. was guilty of *making false accounts* in respect to the said rates and duties, that is to say, *in that he did not* at any time in the weekly account kept by him for that week, wherein he so received the said money as last aforesaid, under and by virtue of the statute in such case made and provided, *account for the said sum of money so received by him as last aforesaid,* but wholly neglected and omitted so to do, and after the receipt of the same, to wit, on, &c. at, &c. attended, delivered in, and passed, his said account, wherein the said sum of money ought to have been inserted as aforesaid, in pursuance of the said statutes in that case made

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and provided, the said sum of money not being accounted for therein; and the defendant did not at any time account for the same, *with intent to defraud the plaintiff*, who sues as aforesaid, of the said rate or duty imposed by the said first-mentioned act, and by him the defendant received at last aforesaid, contrary to the form of the statute, *&c.* whereby, *&c.*

The fifth count was nearly similar to the first; except that it stated that the defendant had let divers, to wit, *eight* horses, *&c.*

At the trial at the last Assizes at *York*, before *Buller*, J. a licence to let post-horses was produced in evidence, granted by the plaintiff to the defendant; but it did not appear on the instrument whether this licence was by the plaintiff in the character of *collector* of the duties, or of *farmer-general*. But at the bottom of it was a memorandum, signifying that application must be made to the *farmer-general* of the duties to renew this licence annually; and on this piece of paper several entries were made by the defendant. It was also proved that the defendant had on several occasions accounted with the plaintiff for the duties collected under this act, but had omitted in this instance the sums stated in the first and fifth counts, though instead of having let *eight* horses, as alleged in the fifth count, he had only let *five*. No grant of the duties to the plaintiff was produced either from the Lords of the Treasury, or

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from the Commissioners of the stamp-office as duly authorized by them, [*vid. 27 Geo. 3. c. 26. s.* 1.*] but the plaintiff relied on an appointment by the Commissioners of the stamp-duties, who had only a *general* commission under the great seal, granted to them before the passing of this act of parliament. It was first objected on the part of the defendant that the plaintiff who sued as *farmer-general* had not proved himself to be so, because a legal appointment could only be made either by the Lords of the Treasury, or by the Commissioners of the stamp-duties duly and specially empowered by them; and, 2dly, that the evidence on the fifth count did not correspond with the declaration; for it was stated that the defendant had let to hire *eight* horses, whereas the plaintiff only proved a letting of *five;* and this being a contract of hire, it ought to have been set out correctly. A verdict was taken for the plaintiff for two penalties, on the first and fifth counts; with liberty to the defendant to move to enter a non-suit, if the first objection were well founded; or to enter a verdict for the defendant on the fifth count,

* Which enacts that it shall be lawful for the Lord High Treasurer, or the Commissioners of the Treasury, either by themselves, or by his Majesty's Commissioners for managing the duties on stamped vellum, &c. thereunto duly authorized for that purpose under the hand and seal of the Lord High Treasurer, or under the hands and seals of the Commissioners of the Treasury, to let to farm the duties, &c.

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if he were right on the second objection.

A rule for that purpose having been obtained,

Law, *Cockell* Serjt. *Wood*, *Lowndes*, and *Wigley*, now shewed cause; contending that, as the defendant had taken a licence from the plaintiff and accounted with him as *farmer-general*, he was estopped to dispute the title of the person under whom he claimed; in the same manner as a lessee is precluded from disputing the title of his lessor. And however disputable it may be whether or not the defendant acknowledged the plaintiff to be the *farmer-general* by taking the licence from him, all doubt is removed by the circumstance of the defendant's having accounted with the plaintiff for the collection of the duties, and having made several entries on the very paper on which it appeared that the plaintiff had acted as *farmer-general*. And as to the second objection; it was immaterial whether the defendant let to hire *eight* or only *five* horses, since the offence is the receipt of the duty and not accounting for it. The offence therefore was complete by letting five horses, and not accounting for the duty. This was not an action on the contract of letting to hire, but the offence is collateral to the contract. Besides, the number of horses is stated under a *videlicet*.

Chambre in support of the rule. It seems

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now to be admitted that the plaintiff did not prove a regular appointment; and therefore the defendant is entitled to have a non-suit entered; for it is a material allegation in the declaration that the plaintiff was the farmer of these duties. If this had been an action to recover the amount of the duties, the argument respecting estoppels would have applied; but that doctrine cannot be extended to a *penal action*, where it is necessary to prove every allegation to entitle the plaintiff to recover. With respect to the other objection; though it it be an offence to let five horses to hire without accounting for the duty, as well as to let eight, yet the defendant ought to have had notice on the record of the specific charge against him, in order that he might have been prepared at the trial to answer it: but in this case the charge laid is different from that which was proved, and therefore the proof was a surprise on the defendant. And if the number of horses be material, its being laid under a *videlicet* will not vary the question.

Lord KENYON, Ch. J.—In penal actions on the 2 & 3 *Ed.* 6. *c.* 13. *s.* 2., which enables the owners of tithes to recover double the value, in case they are withdrawn, it has always been held sufficient proof against the defendant that the party suing is in the act of receiving the tithes from him. So in this case, the defendant has admitted that the plaintiff stood in the relation of

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farmer-general of the duties by accounting with him as such.

BULLER, J.—It appears that the defendant has treated with the plaintiff in the character of *farmer-general.* Then this comes within the class of cases mentioned by my Lord, and other instances of actions for non-residence where it is sufficient to prove the defendant in possession of the church, without proving presentation, institution, and induction; as was held in *Bevan qui tam* v. *Williams.**

* BEVAN *qui tam* v. WILLIAMS, *E.* 16. *Geo.* 3. *B. R.*

This was an action for non-residence; and the single question was, whether the plaintiff, in order to maintain this action, must prove admission, institution, and induction. The plaintiff did prove several acts done by the defendant as parson of the parish, such as receiving the tithes, serving the church, and acting in other respects as parson. But the plaintiff was non-suited.

A rule having been obtained to shew cause why the non-suit should not be set aside,

Wallace, now shewed cause. The declaration charges the defendant as the incumbent of the place; and to prove him a complete incumbent, he must prove admission, institution, and induction. *Sid.* 220. If he claim as incumbent, he must prove himself a complete incumbent; so in a penal action against him as incumbent, the plaintiff must prove him completely so.

Lord MANSFIELD, Ch. J.—Nothing can raise any difficulty in this case but a number of precise authorities. All evidence is according to the matter to which it is applied, and the person against whom it is used. Against a third person there might be some reason for the objection; but as against the man himself, his own letters, receiving tithes, and cutting timber on the glebe, are decisive.

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The Court discharged this rule.

A motion was then made to arrest the judgment; and it was objected, 1st, that the offence was charged to have been committed with an intent to defraud the *farmer-general*, whereas it should have been laid with intent to defraud *his Majesty;* and, 2dly, that no offence within the act of parliament was stated in the declaration, because the defendant is charged with having made false accounts, *in not inserting in the account the sums of money received by him;* whereas the act of parliament only requires that the account shall contain the number of horses, and of miles, and the names of the drivers.

In answer to the first, it was said * that the *stat.* 27 *Geo.* 3. *c.* 26. *s.* 10. (by which these duties are let to farm) incorporates all the clauses of the 25. *Geo.* 3. by which the offence was created: one particular offence is re-enacted specifically by the 9th section, where it is described as an offence done *with intent to defraud the farmer-general*, and the 10th section virtually includes all the rest. Or, if there be any doubt on this part, it may be answered that the words "with intent to defraud," *&c.* are merely surplusage, and may be re-

Rule absolute for setting aside the non-suit, and for granting a new trial (†).

(†). See also *Berryman* v. *Wise*, *post.* 4 vol. 366.; and *Cross* v. *Kaye*, *post.* 6 vol. 663.

* On a subsequent day, *Saturday*, *May* 15th.

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jected. For it is made a substantive offence to deliver in false accounts, without regarding the intention to defraud. As to the second objection; there is a schedule annexed to and made part of the twelfth section of the 25 *Geo.* 3. *c.* 51. which is directed to be used as the mode of passing the accounts; and that contains a column *for the amount of the duty*, as well as other columns for the number of horses and miles. And the 28th section directs that the inn-keepers, &c. shall at certain times deliver in *the accounts therein before directed, and the money due thereon.* Besides by the 30th section *the making of false accounts* is an offence in itself; and there is an allegation in the former part of the counts that the defendant did make false accounts.

The Court seemed to be of opinion that the first objection was ill-founded; but said that the judgment must be arrested on the second. They observed that the *stat.* 25 *Geo.* 3. only requires the postmasters, &c. in making up their accounts to insert therein the number of horses let, and the number of miles, &c. but does not require the amount of the duties received to be specified. There is indeed a schedule mentioned in the twelfth section, but no penalty is given by that clause; and the subsequent section, which creates the penalty, does not require that the sums received should be inserted in the account,

but only the materials which furnish the amount of the sums. It may be true therefore that the defendant has neglected to do that which is imputed to him, and yet have complied with all the requisites of the act. Whether or not it would have been sufficient to state generally that the defendant had been guilty of delivering in a false account, without specifying in what particular instance it was so, the Court declined giving any opinion, though they seemed to doubt whether such a general allegation would be sufficient even after verdict: but they said that the plaintiff in this case, after having alleged generally that the defendant had been guilty of making false accounts, proceeded to state in what the falsity of the account consisted; and, as that particular charge did not constitute any offence within the act of parliament, the plaintiff could not avail himself of the general allegation, even if it were sufficiently descriptive of an offence.

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Radford *qui tam v.* M'Intosh.

Per Curiam.

Rule absolute.

Radford *qui tam v.* Briggs.

THIS was an action similar to the last; at the trial of which it was objected that it was not proved that the defendant was licensed, because the licence itself was not

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RADFORD *qui tam v.* BIGGS.

produced; on which the plaintiff was nonsuited. But, on a motion to set aside that nonsuit,

BULLER, J. now said that he was convinced that there was no weight in the objection; that it was not necessary to prove a licence having been granted in fact, for that other evidence would be sufficient against the defendant, as that he had written up over his door "licensed to let post-horses." But there was the same objection to this declaration as to the last.

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SHORT *v.* PRUEN.

SHORT *v.* PRUEN.

Thursday, Feb. 5th. In an action against a person who farms the post-horse duties under the *stat.* 27 *Geo.* 3. *c.* 26. for a neglect of duty, it is necessary to aver that he is the farmer appointed under and by virtue of that act. Alleging that he is the collector of the rates and duties *recited* in that act is not sufficient.

THIS was an action upon the case. The first count of the declaration stated that the plaintiff was licensed to let to hire horses for the purpose of travelling post, *&c.* and lived in *St. Mary's Lambeth, Surry*, that the defendant "was a collector of the rates and duties *recited* in a certain act of parliament made and passed in the 27th year of his present Majesty, entitled an act, *&c.* [27. *Geo.* 3. *c.* 26.] that is to say, a collector of the said rates and duties in and for the county of *Surry*, and as such collector of the said rates and duties it was his business and duty to furnish and supply the plaintiff from time to time," *&c.* with notes or certificates, having the words "hired for two or more days" engraven or

printed thereon, &c.; that the plaintiff had occasion for some, and that the defendant refused to supply him with them; whereby many persons were prevented hiring horses of the plaintiff, &c. The second count was for refusing to pass the plaintiff's stamp-office weekly accounts as a person licensed; and it set forth that the defendant, so being a collector of the said duties, but disregarding the duties of his office, "under colour of his office" on, &c. wilfully and injuriously refused to pass the plaintiff's accounts, &c. unless the plaintiff would pay to him as such collector, 1*s.* 9*d.* for every horse let to hire by the plaintiff with notes or certificates; "by means whereof the plaintiff was obliged to pay him as such collector of the said duties *divers sums*, amounting in the whole to 10*l.*" The third count was for exacting "under colour of his office" 1*s.* 9*d.* for every horse let to hire by the plaintiff with such notes, &c. The fourth count stated that the plaintiff, being so licensed, &c. had agreed to let to hire a certain horse and chaise on a yearly job to *A. B.* &c. and that the defendant, so being a collector, &c. disregarding the duties of his office, refused to pass the plaintiff's stamp-office weekly accounts, unless the plaintiff would pay him, as such collector, divers sums of money amounting in the whole to 20*l.*; and that the plaintiff was obliged to pay him that sum. The fifth count stated that the plaintiff, being so li-

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censed, &c. had agreed to let to hire a certain other horse and chaise, &c. yet that the defendant so being such collector, &c. exacted and took of the plaintiff under colour of his office divers sums of money amounting to 20*l.* for and in respect of the last horse and chaise, &c.

A verdict having been given for the plaintiff, the defendant moved to arrest the judgment on three grounds; 1st, (which applies to the whole declaration) that it was not alleged with sufficient certainty that the defendant was appointed collector of the duties under and by virtue of the *stat.* 27 *Geo.* 3. *c.* 26.; and consequently that it did not appear that it was his duty to do any of the acts, the omission to perform which was charged as the foundation of the action; 2dly, (applying to the 2d and 4th counts) that even if the defendant were collector under the 27 *Geo.* 3. *c.* 26. it was not his duty to pass the weekly accounts; 3dly, (applying to the 2d, 4th, and 5th counts,) that the charge was too general, in stating that the defendant *under colour of his office* took from the plaintiff *divers sums of money* amounting to so much, without specifying the sums.

Garrow, *Onslow*, and *Marryat*, now shewed cause against the rule. First, the two statutes 25 *Geo.* 3. *c.* 51, and 27 *Geo.* 3. *c.* 26, taken together, impose this duty on the defendant. By the twelfth section of the former the Commissioners of the

stamp-office are required to deliver to every licensed post-master printed or written papers, entitled "stamp-office weekly accounts," and certain tickets for travelling, &c.; and it is thereby enacted that if any of the officers employed in the execution of that act in relation to the said duties should wilfully refuse or neglect to do or perform any thing by that act required to be done by him, whereby any person should sustain any damage, such officer so offending should be liable in an action to answer the party aggrieved such damages with treble costs of suit; by *sect.* 28. every licensed post-master, not residing within the limits of *London* or *Westminster*, or five miles of the same, or within the bills of mortality, is directed to produce and deliver at certain times his weekly accounts, money, &c. to the person duly authorized by the Commissioners of the stamp-office, &c.; and by *sect.* 5. the Commissioners of the stamp-office are authorized to appoint such officers under them for collecting the duties as they shall think fit. Then the *stat.* 27 *Geo.* 3. *c.* 26. (which recites the former act) enables the Commissioners of the Treasury to let to farm the duties granted by the former act to such person or persons as should be willing to farm them; and to fix such districts for the farming of them as they should think most convenient. By *sect.* 8. of this statute the Commissioners of the Treasury, or the Commis-

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sioners of the stamp-office, are required to deliver to the person farming the duties a commission under their hands and seals, appointing such person to be the collector of the duties so let to him, and authorizing him to take securities by bond from the persons licensed, *&c.* with such conditions as are required by the said recited act, and to do, perform, and execute all and every the powers, acts, matters, and things, touching the collecting, managing, or accounting for, the said duties as fully and effectually as the collectors or other persons appointed by the Commissioners of the stamp-office under the former act are empowered to do. It is enacted by *sect.* 10. that all the powers, provisions, *&c.* prescribed or appointed by the former act, not thereby altered, should be in full force and carried into execution *by the person or persons farming the same, and appointed collectors thereof by the Commissioners of the stamps*, as fully as if the same had been severally re-enacted; and that the persons so farming the said duties should have the like remedies for the recovery of the money arising from the duties as the collectors appointed by the Commissioners of the stamps. It appears therefore that the duty and powers of the Commissioners of the stamp-office created by the former act are by the latter given to the farmers and collectors of the duties; and that the offices of farmer and collector are not separate

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and distinct offices, but by the eighth and tenth sections of the latter act are the same. And as under the former act it was the duty of the Commissioners of the stamp-office, or of the collector appointed by them, to deliver out to the post-masters the tickets required, and to pass the weekly accounts, that duty is now by the latter act thrown upon the farmer and collector, the collector in truth being the farmer. Besides, this objection arises after verdict, when every thing must be presumed to have been proved at the trial to entitle the plaintiff to recover; and unless he had shewn at the trial that it was the defendant's duty to do these several acts he could not have succeeded there. Another answer may also be given to this objection as far as it affects the first count, that independently of any objection arising from the statutes themselves, there is a positive allegation that the defendant was a collector for the county of *Surry*, and that it was his duty, as such collector, to furnish and supply the plaintiff with tickets; and there is nothing in either of the acts inconsistent with such an averment. The second objection is answered by the *stat.* 27 *Geo.* 3. *c.* 26., the 14th section of which enacts that every licensed post-master, not residing within five miles of the head office of stamps, nor within the bills of mortality, shall at the times and places to be mentioned, *&c.* attend and deliver in and pass

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his accounts, and pay the duty, *&c.* to the person so appointed collector, under the penalty in the former act directed. Thirdly, the first words objected to, as being too general, "under colour of his office," would be sufficient even in an indictment, and *à fortiori* are so in a declaration. In *R.* v. *Atkinson* and another, * where the defendants were charged with extortion "*colore officii*," no objection was taken to the generality of these words, though other objections were made; from which it may be inferred that this point was not considered as objectionable. And in *R.* v. *Coven*,† such an objection was expressly over-ruled in an indictment for extortion. In the same case, as reported in *Keble*, ‡ it appears that it was also objected that it was not shewn in the indictment "for what matter or cause the defendant had taken the money;" and that objection was also over-ruled. Then the declaration in this case, which need not be so precise as an indictment, may be supported; for it is stated of whom and for what purpose the defendant took the money; and in the second and third counts it is also stated how much he took for each horse.

Erskine, *Palmer*, and *Lawes*, in support of the rule. The whole of the plaintiff's argument, in answer to the first objection,

* 2 Lord *Raym.* 1248. 3 Lord *Raym.* 89; and *Salk.* 382.
† 1 *Sid.* 91. ‡ 1 *Keb.* 357.

proceeds on a supposition that, because the *stat.* 27 *Geo.* 3. *c.* 26. enables the Commissioners of the Treasury, *&c.* to let the duties to farm, they were in this instance let to farm to the defendant: but that statute is not compulsory on the persons who are authorized to let the duties: *non constat* upon this declaration that there were any bidders for the duties in this district. And if no person farmed the duties under the last act, the collector under the former one still continues. Nor is the declaration accurately stated, when it is said that it is there set forth that the defendant is in fact the farmer of the duties in *Surry*, appointed under the *stat.* 27 *Geo.* 3. *c.* 26.; it is merely stated that "he is a collector of the rates and duties *recited* in a certain act of parliament made and passed in the 27th year," *&c.* But so far is this from being an allegation that the duties were let to farm to the defendant under and by virtue of the powers of the 27th *Geo.* 3. that it affords a contrary inference, that he is only a collector of the rates and duties raised under the former act and *recited in the latter.*

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The Court were satisfied that this objection was fatal; and the other points were not farther discussed.

Lord Kenyon, Ch. J. When the *stat.* 25 *Geo.* 3. was passed it does not appear that the legislature had it in view to farm these duties, but the collection of them

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was to be under the management of the Commissioners of the stamps, under whom certain officers were to be appointed. Then came the other act, 27 *Geo.* 3. empowering the Commissioners of the treasury or the Commissioners of the stamps to let the duties to farm to any persons willing to take them: but if they could not agree as to the terms on which the duties were to be let, then the collection of the duties was to go on as under the former act, and the same officers were to be continued. When those duties are farmed under the last act, the person contracting for them is composed of two characters, the farmer and collector; and on that joint character certain obligations, which before belonged to the Commissioners of the stamps, are thrown. But in an action which is brought against such a person for not performing his duty, it is not sufficient to shew that he was a collector of the duties in fact; the plaintiff should aver specifically that the defendant is that person, appointed under and by virtue of the act of parliament of the 27 *Geo.* 3., on whom the duty is thrown. Whereas here it is only alleged that the defendant is a collector of the rates and duties *recited* in a certain act, *&c.* And notwithstanding this objection arises after verdict, it must equally prevail; it is not cured by the verdict. The rule is that a title defectively set out may be cured by

verdict, but that a defect of title cannot be supplied; and here the plaintiff has failed in setting out a title.

Rule absolute.

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Wednesday, June 17th.

Welsford *v.* Todd.

THIS was an action of assumpsit brought by the plaintiff, as farmer of the post-horse duties, to recover from the defendant the sums of 3*s.* 3*d.* and 1*s.* 9*d.* as the duties due from him to the plaintiff on the several lettings of a horse in manner after-mentioned. At the trial before Lord *Ellenborough* at the sittings at *Westminster* a verdict was taken for the plaintiff for 3*s.* 3*d.* on the first count, and 1*s.* 9*d.* on the second count, subject to the opinion of this Court on a case reserved; which, after the first argument, was, by desire of the Court, turned into a special verdict, in substance as follows:—

The plaintiff at the respective times of letting to hire, and using of the horses after mentioned, and of the charging to and receiving from *J. Langley* and *G. Coryndon* after-mentioned the respective sums of money after-mentioned, was, according to the form of the statute, the farmer and collector of the duties imposed by the statute or statutes in such case made, in respect of every horse *hired by the mile or stage* to

By *stat.* 44 *G.* 3. c. 98, schedule B, the duty, which before was laid on horses let to hire to *travelling post* by the mile or stage, is now laid on horses let to hire to *travel by the mile or stage*: and persons licensed by schedule *A* of that act to let horses to hire to *travel post* by the mile or stage, must account for the duty according to schedule *B.* on such lettings to hire as are therein mentioned. But quære as to lettings to hire *for the day* to go to certain places and back again.

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be used *in travelling* in *Great Britain*, for every mile such horse was hired to travel: and in respect of every horse hired for a less period of time than twenty-eight successive days for drawing on any public road any carriage used in travelling post, or otherwise; which accrued or became payable at the times when and the places where the said horses hereinafter mentioned were respectively so let, hired, and used; and is entitled to the respective sums of 3*s*. 3*d*. and 1*s*. 9*d*. as such duties, if the defendant be liable to pay the same. The defendant being a person usually letting horses to hire, was at each of those times a person who had, according to the form of the statutes in such case made, taken out a licence, which was then in force, and was then duly licensed to let to hire any horses *for the purpose of travelling post, by the mile, or from stage to stage*, and also to let to hire for a day, or any less period of time than twenty-eight successive days, any horses for drawing any carriage used in travelling post or otherwise. As to the letting mentioned in the first count, the jury found, that on the 29th *May*, 1806, at *Bath*, in the county of *Somerset*, *J. Langley* hired of the defendant, who let to hire to him, a horse *to be used in travelling, and to travel twenty-six miles in the following manner*; viz. *J. Langley* then and there informed the defendant that he wanted to hire a horse of him *for the then next*

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day; upon which the defendant then and there asked *Langley* whether the said horse was to go upon that occasion from *Bath:* to which *Langley* answered, that he wanted to ride the same to *Hinton Blewett*, thirteen miles from thence, and back again from *Hinton Blewett* to *Bath* the same day: whereupon the defendant said to *Langley*, very well; you shall have a good horse, and I shall charge you 5*s.* for the same: which *Langley* then and there agreed to. And the horse was accordingly let and hired by the said parties respectively; and was on the then next day used by *Langley* under that hiring in travelling, by his riding it from *Bath* to *Hinton Blewett* and back again (the distance between the two places being thirteen miles) on a public road, and was kept by him for that purpose the greatest part of the day. And the defendant afterwards on the same day charged to and received from *Langley* the said 5*s.* for the same. As to the second hiring, laid in the second count, the jury found that on the 31st of *May*, 1806, at *Bath*, *G. Coryndon* hired of the defendant, who let to hire to him, another horse to *be used in travelling, and to travel fourteen miles in the following manner;* viz. to ride from *Bath* to *Bradford*, a space of seven miles, and back again from *Bradford* to *Bath;* for which the defendant was to be paid 4*s.* by *Coryndon.* And the horse was on the same day used by *Coryndon* under the last-

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mentioned hiring in travelling, by his riding on the same from *Bath* to *Bradford*, and back again to *Bath*, on a public road; the distance between *Bath* and *Bradford* being seven miles. And the defendant afterwards on the same day charged to and received from *Coryndon* the said *4s.* for the same. The jury then found that the defendant, at the proper time and place, delivered into the plaintiff, as the farmer and collector of and entitled to the duties, his stamp-office weekly account of the duties imposed by the statutes on horses let to hire by and hired of him by the mile or stage to be used in travelling in *G. B.*, which accrued in the week in which the same horses were so let to hire and used as aforesaid; and did not account for or pay, nor hath accounted for or paid, to the plaintiff *Welsford* any duty whatsoever in respect of the same horses so let to hire, *&c.* That the said horses, before either of them had been so let, hired, or used as aforesaid, but in the same year, had been returned by the defendant to the assessor under the *stat.* 43 *Geo.* 3. *c.* 161. and 45 *Geo.* 3. *c.* 13. as horses kept for the purpose of letting to hire, in order that the defendant might be assessed for the same under those statutes; and the defendant had been rated and assessed for the same under those statutes, viz. under schedule E. annexed to the last of those statutes; and had paid to the assessor for the King's use for the year in which the same were so let, hired,

and used as aforesaid, 2*l.* 8*s.* for each of those horses. That the said horses have not, either of them, ever been let by the defendant, save as aforesaid, before the commencement of this action, which was commenced on the 17th of *June*, 1806.

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After the decision of the case of *The King* v. *Tooley* * upon the *stat.* 25 *Geo.* 3. *c.* 51. *s.* 4., that the letting of a horse to hire (which in that case was by a butcher in a town to a neighbour of his, an officer of the spiritual court) for the purpose of going upon business from one town to another and back again on the same day, was not such a letting to hire for the purpose of *travelling post*, within the popular sense of those words, as subjected the owner of the horse to the penalty imposed by that act for want of taking out a licence for that purpose; the case of *The King* v. *Swift* † was decided in the Exchequer,

* 3 *Term Rep.* 69.

† The following note was furnished to the counsel in the cause, as having been taken by a short-hand writer,

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Exchequer, Mich. 30 *Geo.* 3.

This was a *scire facias* in the Exchequer upon the bond entered into by the defendant, under the *stat.* 25 *Geo.* 3. *c.* 51., on receiving his licence; to which he pleaded performance: and the *Attorney-General* in the replication assigned several breaches upon letting of horses to go from *Liverpool* to *Preston*, and other short distances, within the limits of the act for regulating the *Liverpool* hackney coaches. After full argument,

Eyre, Ch. B. gave judgment. The question in this

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which was considered as throwing great doubt upon the former decision, though it did not in terms profess to overrule it. The

case will depend principally upon the construction of the 42d section of the *stat.* 25 *Geo.* 3. *c.* 51., imposing duties, first, on horses hired by the mile or stage; secondly, on horses hired for a day or any less period of time, for drawing on any public road any coach or other carriage used in travelling post. It is to be observed that the language of this section is as general as it can be; every horse hired by the mile or stage shall be deemed to be travelling post. If it is to be restrained to a particular sense, not *every* horse hired by the mile or stage, but *certain* horses hired by the mile or stage, for particular purposes, are to pay the duty. The context must not only support but demand such a restriction; especially as the words describing the purposes of the hiring are here omitted for the first time, and therefore it should seem studiously omitted. If we look back to the context, it will be very clearly seen, that the great object of taxation was *travelling post* in its popular sense; which popular sense agrees with the legislative definition of the term *travelling post* in the act of the 8 *Ann*, travelling several stages on a post road, and changing horses; except that the popular sense does not require that the road should be a post road. It must be admitted that the regulations of the act have this object in view throughout all the clauses, particularly the 32d and 33d sections. But though the aggregate of the several stages to be travelled is to make the fund of the duty productive, the duty itself is charged upon every *separate* hiring by the stage: and this manner of charging the duty is at once breaking the chain and reducing it to the several links of which it was composed. And suppose the 42d section had not been to be found in the statute, I conceive that even the popular sense of travelling post must have been relaxed, and that it could not have been necessary, to make the duty attach upon the hiring to go one stage, that the person hiring should go on another stage, or change horses: and that hiring by the stage, for *one* stage, would have been deemed a hiring to be used in

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stat. 25 *Geo.* 3. *c.* 51. on which those decisions turned, required, *s.* 4. that "every post-master, innkeeper, or other person in

travelling post. If I had sent for hackney horses to draw my chaise to *Hounslow*, the duty would have attached upon that stage whether I had staid there or proceeded: I may add, *whether the chaise were fitted as a litter, and I were to take six hours in going*, or whether the horses flew with me. If that be so, I find nothing left in the idea of hiring horses by the stage to be used in travelling post, as applied to this subject of taxation, but the hiring hackney horses to go from one place to another. It may be asked, if such would have been the construction of the act, without the aid of the 42d section, why was that section introduced? I presume for this purpose; to exclude all doubt whether the legislature meant to use the words *travelling post* in the strict sense in which travelling post is defined by the *stat.* 8 *Ann*, that is travelling several stages, and changing horses, upon a post road. I am inclined to think this was the object of the 42d section; for it does not dispense with the necessity of travelling several stages or changing horses generally; it is travelling several stages *on a post road*, or changing horses, which I construe changing horses *on a post road*; understanding this to be a plain reference to the statute of *Ann*, which is in these words; "travelling several stages on a post road, and changing horses;" not saying, "changing horses *on a post road*:" but that undoubtedly is its sense. What fortifies my observation is, that the subsequent *members of the section dispense with nothing but what immediately belongs to the Post-office*; "although there shall not be any post-house, and although there shall not be any post settled or established on the road, or any part of the road." So that if the words *travelling post*, in the clause imposing the duty, were to be understood in the extended popular sense, notwithstanding this 42d section, it would be still necessary to make the duty attach, that the traveller should go several stages, and change horses, on roads (not *post* roads;) which certainly cannot be supposed to be the meaning of this law. The 42d section might be intro-

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G. B. who let to hire any horse *for the purpose of travelling post by the mile, or from stage to stage,*" &c. should pay so

duced for another purpose: I will suppose for a moment that all I have said upon the construction of this statute is erroneous: if there must be a travelling post, or *quasi* travelling post, according to the true intent of the former clauses; and if the 42d section dispenses with travelling several stages on all roads equally; still there is a purpose for which this section might well have been introduced; which still requires that the language of it should be understood in its universal sense, and does not require that we should do violence to that language by wresting it to a particular purpose. The second object of taxation in this statute is horses hired *by the day, or part of the day,* to draw carriages upon a public road, to be used in travelling post or otherwise. Without attempting to point out the difference between travelling post with horses hired *by the day,* and horses hired *by the mile or stage,* I confess to my understanding it is obvious, that if there be a difference, this duty must be evaded. The duty may be evaded only by varying the contract, and making it a travelling by the mile or stage;* to prevent which this section might be provided; and therefore the act has said that every hiring by the mile or stage shall be deemed a hiring to travel post. For either of these purposes we are not called upon to wrest the words of this clause from their primary and obvious sense to a more limited one. For what purpose should we? It is said, to make the clause consistent with the other clauses, which make *travelling post* an ingredient in the hiring; and to avoid the absurdity of first providing for special hirings, and then resolving them all into one general one. It will be recollected that I do not agree to the construction of the clause which raises this argument; but let us see how far it can be carried. Shew me how it can be made out that the clause is consistent with the former clauses, if there might still be a travelling post, or *quasi* travelling post,

* *Qu.* by the day.

much for an annual licence: and that "in respect of every horse *hired by the mile or stage to be used in travelling post*, there

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when these essentials of travelling several stages, and changing horses are dispensed with. What is there left by which travelling is to be determined to be travelling post? The counsel did not resolve that difficulty when I stated it. I have never been able to resolve it upon the further consideration I have given it. I can do very well without post-roads, without post-horses, and posts established in the road: but if we take away the idea of *several stages* and *changing horses*, what is there left but moving with hired horses from one place to another? And if it be considered what difficulties this uncertain notion of travelling post would impose, why are any difficulties to be thrown in the way? for it best agrees with the whole scope of the act that every hiring by the mile or stage shall be a hiring *to travel post*. Why should not a man pay a proportionable tax for the privilege of transporting himself from *one* place to another place, when he must pay it if he moves on to a *second* place? The statute directs that he shall pay; and therefore this excludes the argument: and the construction we put upon the 42d section protects the duties in the mode in which they are to be raised, and prevents fraud. The authority of *The King* v. *Tooley* was much pressed upon us; and we have not made up our minds upon this case, without attending to that case, and giving it due consideration; and to say that the greatest respect is due to the solemn opinion of one of the superior courts, and especially under the circumstances stated, by which it appears that that opinion was affirmed upon deliberation and inquiry, is in truth but to repeat what fell from me in the course of the argument. I do not mean to enter into an examination of the particular reasons assigned for that judgment. It is enough that I have stated the reasons for the judgment which we shall pronounce. But I will say thus much respecting that case; that it is a case upon its circumstances very distinguishable from the present.

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should be charged (a certain duty) for every mile such horse should be hired *to travel post*." And *s.* 42. declared, "that

First, it is distinguishable upon the fact: that was a hiring from *Totness* to *Ashburton* and *back again*, and, *to be at home the same day;* which goes very near to the idea of its being a hiring *for a day*, and *not* a hiring *by the mile or stage*. But upon the law, which is a better ground, the apparitor's case, as was truly observed in the course of the argument, was not intended to be within *the spirit* of this law; for if he had hired the horse *by the day* he would not have been within any of those clauses, nor within the province of the statute. It never was intended to subject a man who hired a single horse *by the day* to any tax under this law. If that sort of contract were not intended to be taxed, it would be as unreasonable to tax him, by turning his hiring into a hiring *by the mile or stage*, as it would be to suffer him to escape taxation by turning it into a hiring *by the day*. The spirit of the law was preserved by that decision, as much as by our decision it would be outraged and violated, by adjudging that this was not a hiring *by the stage;* and therefore we hold that *The King* v. *Tooley* ought not to govern this case. But the carriage in this case was one of the *Liverpool* hackney coaches, and was used within the limits, within which they are made subject to the regulations of the corporation of *Liverpool*, who have rated certain fares for certain distances; and this coach was employed within those distances. This is certainly a popular objection, and sounds very plausible; and I think much better applies than the same kind of objection would apply in *The King* v. *Tooley:* for hackney coaches certainly do not travel post; whereas butchers' horses I believe, never travel any other pace. But the consideration of the velocity with which people travel was very properly abandoned, as not being distinction enough to enter into the constituents of *travelling post*. I thought it was extremely difficult to shake the argument upon this idea of a hackney coach. Hackney coaches it is said are established and regulated at *Liverpool*.

every horse *hired by the mile or stage,* should be deemed to be hired to *travel post;* though the person hiring the same

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They are regulated; but it can be hardly said that they are established: for any man may keep one who will, but he must submit to certain regulations. But what has that to do with the taxation put on his labour to be paid by the person using his coach? The regulations are the conditions by which he is allowed to let to hire within a particular distance. The regulations imposed by this statute for the purpose of securing this duty may happen to distress this sort of business which is carried on by a hackney coach: it may even make it very difficult for a hackney coachman to go on with his business. That may be a very good reason for getting an exemption in his favour, and it operated in the case of the *London* hackney coaches. It is not for us to inquire why it did not operate in favour of the *Liverpool* hackney coaches: it is enough that the same exemption is not introduced. The only intelligible way in which the argument could be put, upon this circumstance of the coach being a hackney coach employed at *Liverpool,* as it struck my mind, was, that a hackney coachman plying for and carrying his fare within the limits could not with propriety be said to let to hire to travel by the mile or stage. For the purpose of assisting this argument, a stage was defined to be a place in the progress to some other place: but *stage* and *place,* both in the statute of *Ann* and the 22 *Geo.* 2. which was made to introduce some new regulations with respect to the Post-office Act, and this statute of 25 *Geo.* 3., are clearly synonymous. In more than one place in these statutes *stage or place* is used synonymously. It was said there could be no *contract* here, because *the price* was fixed by superior authority. Let me suppose that the rates of post-chaises were fixed all over the kingdom, as it was once in contemplation to do, (I remember the subject under discussion in parliament) would that prevent this tax from operating, for want of a letting to hire? In truth, this question has received a parliamentary deci-

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sion: for in the Post-office Act the post-master has the exclusive privilege of letting to hire post-horses; and yet in the very same Act the particular rate he is to take for that hire is fixed: so that there cannot be a more direct authority, that a rate being established in the construction of these words, "*letting to hire*," does not prevent there being *a letting to hire*. This defendant has then *let his horses to hire*, and *by the stage;* for it was to go to a particular place *beyond the local limits of the town of* Liverpool. And I lay stress upon these words; because the Court do not choose, in a case where the facts do not oblige them, to encounter the difficulty of determining whether a letting to hire to pass from one part of the town of *Liverpool* to another part will bring the party within the law. I observe that the statute, where it speaks of a hiring *by the day*, speaks of horses drawing carriages on a public *road;* and it is possible that circumstance may be a material ingredient, whenever it shall be necessary to raise the argument, whether travelling from one part of a town to another part shall be deemed within this law, and considered as travelling on a public *road*. If there had been a provision in favour of the *Liverpool* hackney coaches similar to that of *London;* which by the way affords a strong argument against the defendant upon the general construction of the statute; and also a strong argument against him, because he is not within the exemption, and others are; if he could have been brought within that clause, or have been otherwise exempted, it might have been then necessary to have inquired whether in the particular instances stated in this case, the defendant was acting as a hackney coachman, when, in two of them, he received more than the regular fare; and, in one, he was hired, not upon the stand, but at his own house. And I think it would be extremely difficult to have found that he was then acting as a hackney coachman. We give no precise opinion upon that; because it was the wish of the parties that we should determine

horses should be hired, there should not be any post-house; and although there should not be any post settled or established on the road, or any part thereof, upon which such horses should be hired to go," &c. Then, after the decisions in the two cases above mentioned, followed the *stat.* 44. *Geo.* 3. *c.* 98. which repeals the former duties, and gives (*s.* 2.) new duties according to the schedules A and B. And schedule A directs the licence to be taken out "by every post-master or other person who shall let to hire any horse, &c. for the purpose of *travelling post* by the mile, or from stage to stage," &c., using the same term as in the former act. But schedule B imposes the duty "on every horse, &c. hired by the mile or stage to be used in *travelling* (omitting the word *post*,) for every mile such horse, &c. shall be hired *to travel*," &c.

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The Attorney-General and *Dampier*

the question, as far as we could with propriety, upon the hackney coach, used strictly as such; and therefore we shall give an opinion upon that ground. And we are of opinion for the Crown upon this case, upon this ground, that the horses of a hackney coach drawing that coach upon a public road, from *Liverpool* to *Preston*, and the other places, for regulated fares, are within this act of parliament *let to hire by the stage*, and as such, to be deemed to be used for travelling post within the meaning of this law, for the purpose of being made liable to the duty; which duty not having been regularly charged by the defendant, and the proper ticket delivered, this bond is forfeited; and therefore judgment will be for the Crown.

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therefore, who argued * for the plaintiff, relied principally on the omission of the word *post* in schedule B, as denoting the purposed intention of the legislature to lay the duty on every horse hired *by the mile or stage*, without adverting to the popular sense of the phrase *travelling post*, which had created the difficulty in the *King* v. *Tooley:* and ascribed the introduction of the word *post* in schedule A, imposing the duty on the licence, to mistake; a mistake however which could not affect the present case, where the duty on the hiring was in question. On the other hand, *Puller* for the defendant relied on the insertion of the word *post* in schedule A, on which a construction had been put in *Rex* v. *Tooley* as bringing this case within that decision, and that no travelling was meant to be taxed in the manner contended for, unless it were a *travelling post* within schedule A, as the obligation to account must correspond with the licence.

The argument naturally branched itself into two parts, on the two different hirings; the one by *Langley*, which was contended by the defendant's counsel to be a hiring in effect *for the day*, though the particular stage was also specified; which was merely to ascertain the hire. And the Court having great doubts upon that view

* The case was twice argued, once in *Hilary* term last, and again in this term.

of the case, no judgment was finally given upon it: the inclination of the Court being that it was rather a question of evidence for the jury to have decided, whether, taking the whole of what passed between the parties at the time they contracted by the day or by the stage; the place to which the horse was said to be going were of the substance of the contract, or only a representation of the extent of the use intended to be made of it, in order to ascertain the charge. And therefore the Court suggested that it would be better to exclude the statement of *Langley's* hiring from the special verdict. And after a few days consideration upon *Coryndon's* hiring,

Lord Ellenborough, C. J. stated the opinion of the Court shortly; that whatever doubt there might have been on the question as it occurred in the case of *The King* v. *Tooley*, rendered still more doubtful, as it was, by the determination in *The King* v. *Swift*, which could not be reconciled with the former opinion; at any rate all doubt was not excluded by the positive terms of schedule B in the *stat.* 44 *G.* 3. *c.* 98, leaving out, purposely as they must consider, the word *post*, as connected with travelling; and that in two places. Upon which description of travelling, viz. travelling *post*, the opinion in *The King* v. *Tooley* had been formed. And that this was not contravened by the insertion of

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the same term of travelling post in schedule A, imposing the duty on the licence to let horses for travelling post. But the Court must understand from schedule B that the legislature meant to lay the tax on horses let out to travel by the mile or stage: and therefore upon the last count, which was upon the hiring by *Coryndon*, there must be

Judgment for the plaintiff.

1809.

SARGEAUNT and ANOTHER v. WHITE.

Friday, Nov. 17th.

By the post-horse duty act of the 44 *Geo.* 3. *c.* 98. schedule B. if the hiring be by the day, and the distance be ascertained, as where the hiring is to go from one certain place to another, the duty is payable by the mile; if the distance be not ascertained, it is then payable by the day; and the post-master letting the horses, and not accounting for the duty accordingly in the stamp-office weekly account is liable to a penalty of 10*l.* under the *stat.* 48 *G.* 3. *c.* 98. *s.* 7.

IN debt to recover a penalty of 10*l.* under the post-horse duty acts of the 44 *Geo.* 3. *c.* 98. and the 48 *Geo.* 3. *c.* 98. *s.* 7. the declaration stated, that the defendant at the time of committing the offence after mentioned was a post-master usually letting horses to hire, and duly licensed for that purpose, and the plaintiffs were the farmers and collectors of the duties on horses let to hire for travelling post or by time within the county of *Middlesex;* and that the defendant after the passing of the *stat.* 48 *Geo.* 3. *c.* 98. and within six calendar months before the commencement of this suit, viz. on the 15th of *March*, 1809, did let to hire for a period of less than 28 succes-

sive days, viz. for one day only, two horses to be used in drawing a post-chaise upon a public road from *Bishopgate-street* in *Middlesex* to *Rumford* in *Essex*, and back again, from *Rumford* to *Bishopgate-street*, being a distance in the whole of 24 miles; and which distance was ascertained at the time of such letting to hire; and the said horses were, on the day and year aforesaid, used in going, and did go such distance in pursuance of such letting to hire; by reason whereof there became due to the plaintiffs, as such farmers, for the duty payable on such letting to hire, *&c.* 6*s.* And then it averred, that though the defendant afterwards, on the 8th of *April*, 1809, made out an account as and for the stamp-office weekly account required of him as such post-master and licensed person, including the day on which the said horses were so let to hire, *&c.*, and delivered the same to the plaintiffs as such farmers, *&c.*, as and for the stamp-office weekly account; yet the defendant did not insert therein, or in any stamp-office weekly account of his, the amount of the duty payable in respect of the same horses upon the said hiring, but neglected and omitted so to do; and on the contrary thereof inserted in the said account so carried in and delivered by him as aforesaid 3*s.* 6*d.* as and for the duty payable on the aforesaid occasion of the letting to hire the said horses; the said sum of 3*s.* 6*d.* being less than the defend-

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ant ought to have inserted in the said stamp-office weekly account as and for the duty aforesaid; contrary to the statute, &c. by force of which the defendant forfeited for his said offence 10*l.* &c., for which the plaintiffs sue for the King and for themselves. To this there was a general demurrer and joinder.

The *stat.* 44 *Geo.* 3. *c.* 98. schedule B. (page 209.) imposes a duty on every horse, hired *by the mile or stage* to be used in travelling in *Great Britain*, 1½*d.*: and on every horse hired for a less time than 28 successive days for drawing on any public road any carriage used in travelling post or otherwise, (if the distance at the time of hiring such horse shall be ascertained,) for every mile such horse shall be hired to travel, 1½*d.*: and for every horse, so hired as last-mentioned, in any case where the distance shall not, at the time of such hiring, be ascertained, for each day for which such horse shall be so hired 1*s.* 9*d.* Then the *stat.* 48 *Geo.* 3. *c.* 98., which extends the period for letting to farm these duties, requires by *s.* 7. that persons licensed to let horses to hire shall keep one account of those let by the mile or stage, and a separate account of those let for any period of time less than 28 days, and the number of miles the same shall be hired to go, where the distance shall be ascertained; under pain of forfeiting 10*l.* in case of refusal or neglect so to do.

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In the present case the hiring was *for the day*, but *the distance was ascertained*, being from one certain place to another and back again: and the question made in argument was, whether though the post-master did not charge the traveller by the mile, but by the day, he were still bound to account for the duty by the mile?

Richardson for the defendant contended in the negative, and relied principally on the *stat.* 25 *Geo.* 3. *c.* 51. *s.* 4., which imposed the same duties as the latter statute, distinguishing between a hiring by the mile or stage, and a hiring for a day or less, where the distance was ascertained, and where it was not ascertained: yet by *s.* 12. of that act, only two species of tickets are issuable, one denoting a hiring *by the mile*, and the other a hiring *for the day*, according to which the stamp-office weekly returns were to be made. And by the *stat.* 48 *G.* 3. *c.* 98. *s.* 7. all the regulations, directions, forfeitures, and penalties contained in the 25 *G.* 3. relative to the stamp-office weekly accounts, not thereby altered, are to remain in force. He also referred to *s.* 23. of the 25 *G.* 3., whereby, to prevent evasions in filling up tickets where the horses are hired to return in less time than two days, and the distance shall be ascertained, it is enacted, that where any licensed person shall let to hire any horse to return in less than two days, *and the number of miles*, instead of the words,

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for a day, shall be inserted in such ticket, every licensed person shall fill up the name of the place to which the horses are hired to go, and the true number of miles, *&c.* on pain of forfeiting 10*l.*, *&c.* From whence he said it seemed to be left in the discretion of the collector issuing the ticket, in cases where the hiring was for less than two days, either to issue a mile ticket or a day ticket. And he argued that the legislature had not provided for the case of hiring by the day when a day ticket is issued, if, because the distance was ascertained, a mile ticket may be demanded by turnpike-gate-keepers; for each of these may demand either the day ticket, or an exchange ticket in lieu of the mile ticket, which is left with the first gate-keeper; but where a day ticket is given, there is no exchange ticket.

Abbott was to have argued for the plaintiffs; but

The Court (*Grose, J.* absent) were all satisfied that where the distance was ascertained, though the hiring were for a day, the duty was payable by the mile, by the express words of the act of the 44 *Geo.* 3. And if the hiring were by the day, and the distance were not ascertained, the duty was then payable by the day. No argument, they said, could make it plainer. And if there were defective provisions in other parts of these acts, the legislature must supply the remedy; but the

words of the provision in question were quite plain and express.

Judgment for the plaintiffs.

1812.

HANLEY *qui tam, &c. v.* CUBBERLEY.

HANLEY *v.* CUBBERLEY. *Wednesday, April* 15th.

A person letting a horse to hire, to go *a certain stage and back again, within the day*, is required to take out a licence by schedule A of *stat.* 44 *G.* 3. *c.* 98., requiring a licence to be taken out by every person "who shall let to hire any horse for the purpose of *travelling post* by the mile or *from stage to stage*," &c.; the same act imposing the duty by schedule B on every horse

THIS was an action to recover the penalty of 10*l.* given by the *stat.* 25 *G.* 3. *c.* 51. the post-horse duty act, as incorporated with the *stat.* 44. *G.* 3. *c.* 98., which repeals the old and gives new duties. The second count, on which a verdict was taken for the plaintiff at the trial at *Worcester*, before *Marshall*, Serjt., stated that the defendant, at the time of the offence committed, was a person usually letting horses to hire, and was required to be licensed to let horses to hire by the statute, *&c.*; and being such person, *&c.* on the 28th of *March*, 1810, did let out *by the stage*, for hire, to another person, a horse to be used, and which horse was used, *in travelling from* Perthshore, *in the county of* Worcester, *to the city of* Worcester, being a distance of nine miles; the defendant not being licensed or authorized so to do by the statute, *&c.* The fact proved was that a person at *Perthshore* applied, on the 27th of

hired *by the mile or stage* to be used in *travelling*, (omitting the word *post*; which seems therefore to have been accidentally retained, without any definite meaning in schedule A;) such act having been passed to repeal a prior statute, in which the word *post* was introduced on both occasions.

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March, 1810, to the defendant, who kept a public-house there, but was not licensed to let out horses for hire, to let him have a horse *the next day, to go to* Worcester *and back again:* the defendant said that he should have it, and that the distance to *Worcester* was only nine miles. No inquiry was made at the time what the charge would be; but the party rode the horse the next day to *Worcester* and back again, and on his return paid the defendant 5*s.* for the hire of it.

Puller now moved to enter a nonsuit, on the ground that the defendant was not bound to take out a licence for this species of letting a horse to hire *for the day*, to go to a certain place, and back again. This was first determined in *The King* v. *Tooley* *, not to be a *travelling post* within the *stat.* 25 *G.* 3. *c.* 51. *s.* 4.; and though the word *post* is omitted in the subsequent act of the 44 *G.* 3. *c.* 98., schedule B, which now imposes the duty on horses "let to hire *to travel* by *the mile or stage;*" yet persons are still only required, by schedule A of the latter act, to take out a *licence* for letting any horse "for the purpose of *travelling post* by the mile, or from stage to stage." And though the Court, in the case of *Welsford* v. *Todd* †, which arose upon schedule B, for letting a horse to hire to *travel by the mile or*

* 3 *Term Rep.* 69. † 8 *East*, 580.

stage, without accounting for the duty, considered the word *post* as there purposely omitted, and seemed more inclined to adopt the construction which had been put by the Court of Exchequer in *The King* v. *Swift* * upon the former act, in opposition to *The King* v. *Tooley;* yet they doubted upon this case of a letting to hire *for the day*, to go to a certain place and back again; and gave no judgment upon the first count, which was upon a hiring of that description. It is observable also that the case of *The King* v. *Swift* was upon the clause for not accounting. The legislature, when they thought proper to vary the wording of schedule B, in the latter act, in conformity to the opinion of the Court of Exchequer in that case, have still thought proper in schedule A, upon which this action is framed, to retain the word *post*, after their attention had been particularly called to the difference by the conflicting decisions upon the subject.

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Hanley v. Cubberley.

Lord Ellenborough, C. J.—I thought that the case of *The King* v. *Tooley had been over-ruled*, though in gentle terms, by the subsequent cases of *The King* v. *Swift*, and *Welsford* v. *Todd*. The legislature must have meant to make the licence to let, and the duty upon the letting, co-extensive in their application:

* *M.* 30 *G.* 3. stated in a note to *Welsford* v. *Todd*, 8 *East*. 584.

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HANLEY v. CUBBERLEY.

and if so, it must have been a mere slip to retain the word *post* in schedule A, when it was purposely dropped in schedule B, in the last act.

BAYLEY, J.—According to the argument for the defendant, a man might let out a horse upon a contract of this sort liable to the duty, without taking out a licence; which never could have been intended by the legislature. He also thought that it had been decided by the Court of Exchequer in the last year, upon the case of a hiring from *Exeter* to a certain place and back again within the day, that it was liable to the duty.

Per Curiam, Rule refused.

SARGEAUNT and ANOTHER v. TILBURY.

SARGEAUNT *and* ANOTHER, *qui tam v.* TILBURY.

Saturday, Nov. 28th.

In an action against a person licensed to let horses to recover a penalty for not inserting in his weekly account the time for which he let to hire two horses, nor the amount of the duty payable in respect of such hiring, where the declaration alleged that the defendant let to hire for a period of time less than twenty-eight successive days, *to wit, for eight days,* &c.: held that the letting need not be proved to have been for the exact number of days laid under the *videlicet.*

THE plaintiffs declared in debt for penalties upon the post-horse duty act, 48 *G. 3. c.* 98., and the third, which was the only count in question, stated that the defendant, so being such person letting horses to hire, and usually letting horses to hire, and being so licensed as aforesaid,

and the plaintiffs so being such farmers, &c. he, the defendant, after the 31st of *January* and within the space of six calendar months next before the commencement of this suit, to wit, on the 4th day of *December*, 1809, at *Westminster*, in the county aforesaid, did let to hire *for a period of time less than twenty-eight successive days*, to wit, *for eight days*, divers, to wit, two horses for drawing a certain carriage used in travelling, to wit, in travelling upon a public road, and such horses were on the day and year last aforesaid, used in drawing such carriage in pursuance of such letting to hire, to wit, &c. *by reason whereof there became due and payable* to the plaintiffs as such farmers, &c. *for the duty payable on such letting to hire* and using as aforesaid, a large sum of money, to wit, the sum of 1*l.* 8*s.* The declaration then went on to charge that the defendant afterwards made out a certain account, as and for the stamp-office weekly account, required to be kept and made out by the defendant, including the day on which the said horses were so let to hire and used as aforesaid, without inserting in it *the time* for which the said horses were so hired as aforesaid, *or the amount of the duty* payable for or in respect of the said horses upon the said hiring, contrary to the form of the statute in such case made and provided. Whereby and by force of the statute defendant hath forfeited for his said

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offence the sum of 10*l.* &c. Plea, *nil debet.*

It was objected at the trial, before Lord *Ellenborough*, C. J., at the *Middlesex* sittings, that the evidence did not sustain the count; the count alleging that the defendant let to hire for a period less than twenty-eight, to wit, for eight days, and the witness having stated that he was uncertain in his recollection whether the letting was for eight or nine days; whereupon the defendant was allowed to take a verdict, subject to be set aside and entered for the plaintiff, if the Court should be of opinion that the count was sustained in proof.

A rule *nisi* was accordingly obtained for entering the verdict for the plaintiff.

Gurney and *Puller* shewed cause, and contended that the count should have been framed differently, in order to have corresponded with the proof; and instead of alleging the contract to have been for eight days absolutely, it should have alleged it in the alternative, according to *Tate* v. *Wellings* * and *Penny* v. *Porter* †. If it should be said that the plaintiff is not bound to allege a hiring for any specific number of days, provided he allege it for any number less than twenty-eight days, because the penalty is the same whether the number of days be more or less, it may be answered, that as the penalty attaches for not inserting the time of the hiring as

* 3 *T. R.* 531. † 2 *East.* 2.

well as the amount of the duty, therefore the time is material, and the contract as to that must be proved as laid; *Carlisle* v. *Trears* *. The duty also varies with the time, for it is a duty on each day; and it is material, in order to give the defendant notice. Suppose the allegation had only been that the defendant let for a period less than twenty-eight days, without more; would that have been good? If not, it shews that the time is material, and if improperly laid, its being laid under a *videlicet* will not cure it.

Abbot, contrà, referred to *Radford* v. *M'Intosh* †, where the defendant was charged with letting and not accounting for divers, to wit, eight horses, and the charge was held to be sustained by proof that he let and did not account for five.

Lord Ellenborough, Ch. J. The penalty is certainly collateral to the time of the contract; whether it be for eight, nine, or any period short of twenty-eight days, it matters not as to the penalty, it is material only for ascertaining the duty. The gist of the allegation is that the letting was for a less number than twenty-eight days, and the *videlicet* is not to fix the precise number, but only to shew it less than twenty-eight. I should have thought it unnecessary to make any specification at all; but if it be necessary, the specification

* *Cowp.* 671. † 3 *T. R.* 632.

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need not be precisely proved, being under a *videlicet*, and not material. This is not like the case cited of usury, where the very contract is of the essence of the charge, and therefore must be truly stated. If this had been a letting for more than twenty-eight days, it would have been different.

BAYLEY, J. The defendant is bound to enter in his account every letting to hire for less than twenty-eight days, and the same penalty accrues from his neglect to do it, whether the number of days, within the period of twenty-eight, be greater or less. In *Rex* v. *Gilham* *, upon an indictment for extortion, proof that the defendant took a less sum than the sum laid in the indictment was held sufficient to sustain the indictment.

Per Curiam,

Rule absolute.

1815.

FUGE v. COCKRAM.

Tuesday, May 2d.

A Coach licensed under a local Act, to be used as a stage, is not protected by

FUGE *v.* COCKRAM.

THE plaintiff who was farmer and renter of the post-horse duties for the district comprehending the county of *Devon*, brought an action of *assumpsit* against the defendant, the proprietor of a licensed hackney coach, for duties, and a verdict was found for the plaintiff (damages 1*s.* 3*d.*) such licence from the post-horse duties, if hired wholly by an individual to perform a journey. And the proprietor is

* 6 *T. R.* 265.

at the spring assizes for the county of *Devon*, in 1814, subject to the opinion of the Court, on the following case: 1815.

Fuge. v. Cockram.

"The plaintiff, at the time of the letting of the carriage by the defendant, hereinafter mentioned, was the farmer of the post-horse duties arising within the district which comprehends the county of *Devon*, by virtue of a proper contract or lease from four of his Majesty's Commissioners of Stamps, duly authorized in that behalf."

"The defendant, at the time of the letting of the carriage, herein-after mentioned, resided at *Plymouth*, in the county of *Devon*, and was duly licensed by the plaintiff, under an authority given to the plaintiff by the Commissioners of Stamps, to let to hire horses for the purpose of travelling post, by the mile, and from stage to stage; and also to let to hire for a day, or any less period of time than twenty-eight successive days, horses for drawing coaches or other carriages used in travelling post, or otherwise, and was also duly licensed by the Commissioners of Stamps to keep a hackney or stage-coach, at *Plymouth*, of which the following is a copy."

"I, *Wm. Adams Welsford*, by virtue of the authority granted to me by his Ma-

liable to account to the farmer of those duties for one fourth of the hire if let by him to carry out and bring back, notwithstanding such hiring may be to go to and return from some place within the distance and on the road to the place specified in his licence; and although he receive no greater sum than his fare would have been had he proceeded full on the usual journey as a stage.

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jesty's Commissioners for managing the Stamp Duties, in pursuance of the statute in that case made and provided, do hereby grant licence and authority unto *John Cockram* to let to hire one four-wheeled carriage, being diligence No. 19, drawn by two horses, to be employed as a public stage, to go the distance between *Plymouth* and *Plymouth Dock*, over *Stone-house Bridge*, being two miles and back, eighteen times in every week; to carry at one time not more than four inside passengers (children in lap excepted), and not more than five outside passengers, exclusive of the coachman, but including the guard, only three of which passengers are allowed to sit on the front of the roof: provided always, that no children in the lap, or under seven years of age, shall be included in or counted as one of such number of outside passengers, unless there shall be more than one, and if more than one, that two of such children shall be accounted equal to one grown person. And this licence is to continue in force for the space of one year from the 17th day of *January*, 1813."

W. Adams Welsford.

"The defendant paid a weekly composition of 12*s.* to the Commissioners of Stamps, in lieu of the stage-coach duty.

"By an act of parliament, made and passed in the 45th year of the reign of his

present Majesty, intituled, an act for the making, repairing, lighting, watching, and watering certain roads from the borough of *Plymouth* to *Stonehouse Bridge*, and *Plymouth Dock*, in the county of *Devon*, and for regulating the stands and fares of hackney coaches and carts using the same, it is enacted, that it should and might be lawful to and for the said trustees, and they were thereby authorized and empowered from time to time to licence such and so many sedan chairs, hackney coaches, chaises, waggons, wains, carts, drays, carriages, as to them shall seem right and proper, to ply, or to be kept for hire, for the purpose of carrying or conveying passengers, goods, wares, and merchandise, and other matters and things, within the several parishes of *Saint Andrew* and *Charles*, in the said borough of *Plymouth* and the parishes of *East Stone-house* and *Stoke Damarel*, in the said county of *Devon*, any thing contained in the therein recited acts, made in the 10th, 12th, and 14th years of the reign of his present Majesty, or any of them, to the contrary thereof in any wise notwithstanding."

"And it is further enacted, that it should and might be lawful to and for the said trustees to demand and take, or cause to be demanded and taken, for each and every such licence, for each and every sedan chair, hackney coach, chaise, waggon, wain, cart, dray, and other carriage, the

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sum of 2*s.* 6*d.* and no more, which money should be paid to the clerk of the said trustees for his trouble in making out such licence; and if any person or persons should, after the 29th day of *September* then next, ply with, or carry, or convey for hire, any passengers in any sedan chair or chairs, or any coach or coaches, chaise or chaises, or ply with, or carry or convey for hire, in any waggon, wain, cart, dray, or other carriage, any goods, wares, merchandise, or other matters or things, within the said parishes of *Saint Andrew* and *Charles*, in the borough of *Plymouth*, and *East Stonehouse*, and *Stoke Damarel* in the said county of *Devon*, or any of them, such person or persons not being so licensed by the said trustees, then and in every such case every such person should forfeit and pay any sum not exceeding 5*l.* Provided always, that nothing therein contained shall extend, or be construed to extend, so as to require any such licence to be taken for any post-coach or post-chaise employed or hired for the purpose of carrying and conveying any passenger beyond the limits or bounds of the said respective parishes, or to require any licence to be taken for any waggon, wain, cart, dray, or other carriage, employed or hired for the purpose of carrying or conveying any goods, wares, or merchandise, or other matter or thing beyond the limits or bounds of the said respective parishes."

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"And it is further enacted, that it should and might be lawful to and for the said trustees, from time to time, to appoint such stand or stands for all such hackney coaches, chaises, waggons, wains, carts, drays, and other carriages, and for the drivers thereof, respectively, to stand and ply for hire within the said several parishes, as to them, the said trustees, should seem right and proper; and if any person or persons should stand and ply for hire, with any hackney coach, chaise, waggon, wain, cart, dray, or other carriage, in any other place or places than such place or places as should be so appointed as such stand or stands, then and in every such case every such person or persons so offending, should for every such offence forfeit and pay any sum not exceeding *40s.*"

"And it is further enacted, that the owner or owners of each and every such sedan chair, hackney coach, chaise, waggon, wain, cart, dray, and other carriage so licensed and used, or kept for hire, should paint, or cause to be painted, such number or numbers as the said trustees should direct or appoint, in white on a black ground, each number not being less than six inches in length, upon, or fixed, or attached to one side of each and every such sedan chair, hackney coach, chaise, waggon, wain, cart, dray, and other carriage, or upon or to such other part or

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parts thereof respectively, as the said trustees should direct or appoint; and if any person or persons should stand or ply with, or let for hire, within the said parishes, or any of them, any such sedan chair, hackney coach, chaise, waggon, wain, cart, dray, or other carriage, not having such number or numbers so painted upon, or fixed, or attached to such hackney coach, chaise, waggon, wain, cart, or other carriage, or having such number or numbers, or any part or parts thereof, not clear and legible, every such person so offending should for every such offence forfeit and pay any sum not exceeding 40*s.*"

"And it is further enacted, that it should and might be lawful to and for the said trustees to ascertain and affix the several rates or fares to be paid for the use or hire of every such sedan chair, hackney coach, and chaise, for carrying or conveying any passenger or passengers within the said parishes, or any of them, and also to ascertain and fix the several rates or fares to be paid for the use or hire of every such waggon, wain, cart, dray, or other carriage, for carrying or conveying goods, wares, or merchandise, and other matters and things within the said parishes, or any of them, and from time to time to advance, lower, vary, or alter such rates or fares, or any of them as to them the said trustees should seem right and proper; and when and as often as such rates or fares, or any of them,

should be ascertained, fixed, advanced, lowered, varied, or altered by the said trustees, the same should from time to time be painted upon a table or tables, board or boards, which table or table, board or boards, should be fixed or put up in such conspicuous place or places within the said respective parishes, as to the said trustees should seem right and proper, and such table or tables, board or boards, when so fixed or put up, should be and be deemed to be full and conclusive evidence of all such rates, to all persons whomsoever.

"The defendant, at the time of the letting, hereinafter mentioned, had a licence from the trustees under the said act, for a hackney coach of the defendant's, numbered 18, to ply for hire, and to carry and convey any passengers within the several parishes in the said act mentioned."

"On the 25th of *January*, 1813, one *Philip Furze Govett* hired of the defendant the said coach, in the town of *Plymouth*, to convey him from thence to *Stoke Church*, about a mile and a half distant, and back again, both places being within the parishes in the said act mentioned, and *Stoke Church* being between *Plymouth* and *Dock*, and he was thereupon conveyed in the said coach from *Plymouth* to *Stoke Church*, and afterwards from thence back again to *Plymouth* accordingly; the defendant charged and received the sum of 5*s*. from said

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Philip Furze Govett for the same, the sum so charged and received not being after any certain rate per mile."

"The defendant did not, in his account, afterwards rendered to the plaintiff, of the post-horse duties payable by him to, and received by him for, the plaintiff, account for the sum of 1*s.* 3*d.*, being one fourth of the sum charged and received by him as aforesaid, nor hath he paid to the said farmer any duty whatsoever, in respect of the said hiring."

Gifford, in support of the verdict, submitted, that the question depended on the construction of the several Acts of Parliament as considered with reference to the Plymouth local act.

The 44th of *Geo.* 3. (the general stamp act) has imposed a duty of 1½*d.* a mile for every horse used in travelling, with a special exemption in favour of horses used in licensed hackney coaches, within ten miles round the cities of *London* and *Westminster*, or the suburbs. By the 48th of the *King*, *ch.* 98, *sect.* 8. (the act for letting the post-horse duties to farm) persons letting horses to be used in travelling, for which they shall charge a specific sum of money, are made accountable to the farmer for one fourth of the sum so charged, in the way of duty, thereby supplying a defect in the 44th.

Under these acts the plaintiff is clearly entitled to recover in this action, unless

the defendant be protected by the provisions in the *Plymouth* local hackney-coach act. The 50th of *Geo. 3. ch. 48. sect. 23*, expressly exempts licensed hackney coaches, lawfully used as hackney-coach stages about the metropolis and its environs, and such an exemption of those particular coaches furnishes the argument that no general exemption exists. Unless therefore the defendant be protected by the local act, or can show that this journey was one of the eighteen which he was licensed to perform by the Commissioners of Stamps, he comes within the post-horse duty acts, and is liable to account to the farmer for a fourth of the hire.

[The Court having put the case of the defendant having gone the whole distance, and returned,]

It was submitted, that it would then still have been a distinct hiring for a specific sum, and therefore equally liable. The case of *The King* v. *Swift**, determined in this Court, was cited, as furnishing a decision, that a hackney coach, licensed by a local statute, being hired to travel on the public road, constitutes a letting to hire by the stage within the meaning of the act imposing a duty on horses hired for drawing carriages used in travelling post.

Bayly, for the defendant, objected, that

* 8 East. 584 (*in notis*).

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the present proceeding went to charge the proprietor of this hackney coach, not with either duty singly, but with the two distinct duties for one and the same object, the charging which with either of those duties should necessarily discharge it from the other; and that the question ought to be, which of those duties he was liable to pay.—The duty incident on his licence to ply as a stage coach, he has already paid to the Crown; but now another additional duty is sought by the farmer of the post-horse duties, under the pretended distinction of this particular journey being a letting to hire. And that creates the distinction between the present case and that of *The King* v. *Swift*.

The 44th of the King imposes a duty on horses let to hire. Subsequent statutes impose a duty on coaches carrying passengers. Here the defendant (as he was entitled to do) carried a passenger, who took the whole coach, paying the amount of the whole fare for the whole distance, and for returning, the fare to *Plymouth Dock* being 2*s.* 6*d.* And in that he was protected by his licence "for a coach used for the purpose of carrying passengers for hire." Those are the words of the act of 25 *Geo.* 3. *c.* 51, *sect.* 45, and also of this case; but then he stops at *Stoke Church*, short of the distance which he was allowed by his licence to go, and returns with his fare before he has proceeded to *Plymouth*

Dock. Now *Stoke Church* is in the usual road to *Plymouth Dock*, and if he might have gone the whole way under the protection of his licence *à fortiori* might he have gone a less distance on the same route, *quod omne majus continet in se minus*. As to the defendant being called on to prove that this journey was one of those which it was permitted him to perform under his licence, it is, on the contrary, incumbent on the plaintiff to show that it was not; but if it were not, or if the defendant's coach had not been so licensed, the duty to which he would have been liable would be that on stage coaches, by the express enactment of the 53d *Geo. 3, ch.* 108, *sec.* 21, and not that on horses let to hire for drawing carriages travelling post.

In reply, it was urged that the defendant had in this instance used his coach, not as a stage, according to his licence, but as a hackney coach, for which he was not licensed, and if he was called on to pay two duties it was because he had used his coach in a double employ:—That in the 49th *sec.* of *ch.* 51 of the 25th *George 3*, (which had been alluded to) it would be found that the particular places whence and where such coaches are authorized to go, and the number of miles between such places shall be expressed and inserted in the licence. In this instance, the defendant's coach was

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Cur. adv. vult.

THOMSON, *Chief Baron.* The question for the opinion of the Court is, whether in this case the defendant is protected by his stage coach licence from accounting to the farmer of the post-horse duties for one fourth of the sum received by him, as the fare for the journey which has given rise to the present action. [*Here his Lordship recapitulated the facts of the case.*]

Now it appears that the defendant let his coach on the occasion in question, to *Govett*, to go from *Plymouth* to *Stoke*, and to bring him back again: and although that place be on the road, and within the distance for which he was licensed, on particular occasions, to use it as a stage coach, yet taking all the circumstances of this case into consideration, we are of opinion that by such extraordinary letting, having carried him to *Stoke Church* and brought him back again, without having gone his stage, he falls within the provision of the act creating the post-horse duties; and that he thereby became liable to account to the person farming those duties, for one fourth of the sum received by him for that journey. We therefore think the verdict for the plaintiff for 1*s.* 3*d.* is right, and must stand.

Postea to the Plaintiff.

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WHITE *v.* BEAZLEY. *Tuesday, Nov.* 18th. A coach and horses were hired at *Portsea* to take a party to the theatre at *Portsmouth* and to bring back, and a specific sum was charged: held that this was a letting to hire of horses by the stage, to be used in travelling, and liable to a duty of one-fourth of the amount charged, under 44 *G.* 3. *c.* 98. *s.* 8. So, where a chaise and horses were hired to take a party out to dinner, and to bring back. Mourning coaches hired to take up at a distant place, and to carry thence persons to the place of interment, for which a specific sum is charged, are liable to the same duty; and such coaches are not exempted by reason of carrying a corpse, if living persons go along with it in the carriage.

DEBT for penalties. At the trial before *Graham*, B. at the *Lent* assizes, 1816, for the county of *Southampton*, a verdict was found for the plaintiff, subject to the opinion of the Court upon the following case:—

The plaintiff was the collector of the duties imposed in respect of horses hired in the county of *Southampton*, by the mile or stage, to be used in travelling, for every mile every such horse was so hired to travel; and also in respect of all horses hired for a less period of time than twenty-eight successive days, for drawing on any public road any coach or other carriage used in travelling post or otherwise; and the defendant was a person duly licensed to let to hire horses for the purposes of travelling post by the mile, or from stage to stage, and also to let to hire for a day, or any less period of time than twenty-eight successive days, horses for drawing any coach or other carriage used in travelling post or otherwise.

1. On the 29th *March*, 1815, *N. Gifford* being desirous of going from *Portsea* to the theatre at *Portsmouth*, hired of the defendant at *Portsea* a coach and pair of

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horses to take him thence to *Portsmouth* and back, a distance of between one and two miles, upon a public road; he was accordingly taken thence to *Portsmouth*, and after attending the theatre was brought back again on the same day, the horses not waiting for him, but being taken home to the defendant's; and the defendant charged 12*s.* for the same, and not after the usual or any certain rate per mile. The defendant afterwards, in passing his stamp-office weekly account with the plaintiff, as the collector, represented this to be a hiring of the horses from *Portsea* to *Portsmouth* and back for two miles, and accounted for and paid to the plaintiff 6*d.* as the duty in respect thereof.

2. On the 13th day of *February*, 1815, one *Godenge* having occasion to go out to dinner, hired of defendant at *Portsea* a chaise and pair of horses to take him from *Kingston Crescent* to the dock-yard and back, a distance of two miles, upon a public road: he was accordingly taken from *Kingston Crescent* to the dock-yard, and was brought back on the same day, the chaise not waiting for him but being taken home to defendant's; and the defendant charged a specific sum, namely, 12*s.* for the same, and not after the usual or any certain rate per mile. This was represented by the defendant to be a hiring of the horses from *Kingston Crescent* to the dock-yard and back, (or) four miles, and 1*s.* was paid as the duty.

3. On the 4th of *April*, in the same year, *John Mears*, an undertaker, hired of the defendant a hearse, a mourning coach, and eight horses; four of the horses were so hired to be used to draw the hearse from *Portsea* to *Nurstead*, a distance of seventeen miles, in a public road, there to take up a corpse, and to draw the same thence to *Petersfield*, one mile further on a public road, for interment; the other four of the horses were so hired to be used to go from *Portsea to Petersfield*, a distance of eighteen miles, upon a public road, there to take up the undertaker and other persons, and to draw them thence to *Nurstead*, and back again to *Petersfield*, to attend the interment of the corpse. The horses were accordingly used for those purposes on that day. The defendant afterwards charged *Mears* a specific sum, namely, 7*l*. 4*s*. for the same, and not after the usual or any certain rate per mile. This was represented to be a hiring of four of the same horses to draw the said coach for two miles, and 1*s*. was paid as the duty.

4. On the 21st of *May*, in the same year, *S. Hatch* and *J. Hatch*, undertakers, hired of the defendant at *Portsea* a hearse, two mourning coaches, and six horses; two of the horses were so hired to be used to draw a corpse in the hearse from *Hambrock Row* in *Portsea* to *Portsmouth*, a distance of one mile on a public road, for

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interment, and the remaining four to draw in the coaches from *Hambrock Row* aforesaid to *Portsmouth*, and back from *Portsmouth* to *Portsea*, on the same road, persons who were to attend the interment of the corpse. The horses were accordingly so used for those purposes on that day. The defendant afterwards charged to and received from the undertakers a specific sum, namely, 1*l.* 7*s.* for the same, and not after the usual or any certain rate per mile. This was represented to be a hiring of four of the same horses for two miles, and 1*s.* was paid as the duty.

5. On the 25th day of *May*, in the same year, the same undertakers hired of defendant, at *Portsea*, one hearse, two mourning coaches, and six horses, to go from *Kingston* to *Portsmouth*, a distance of two miles, upon a public road; two of these horses were so hired to be used to draw a corpse in the said hearse from *Kingston* to *Portsmouth* for interment, and the remaining four to draw in the said coaches from *Kingston* to *Portsmouth*, and from *Portsmouth* back to *Kingston*, on the same road, divers persons who were to attend the interment of the corpse. The same horses were accordingly so used for those purposes on that day. The defendants afterwards charged to and received from the said *S. Hatch* and *J. Hatch* a specific sum, namely, 1*l.* 16*s.* for the same, and not after the usual or any certain rate

per mile. This was represented to be a hiring of four of the same horses for four miles, and 2*s.* was paid as the duty.

6. On the 23d of *May*, in the same year, *Stephen Hatch* and *John Hatch*, undertakers, hired of defendant, at *Portsea*, one mourning coach and two horses to go from *Park Lane* in *Portsea* to *Portsmouth* and back, which is a distance of two miles, upon a public road. These horses were so hired to draw in the same coach from *Park Lane* aforesaid to *Portsmouth* the corpse of a child for interment, and divers living persons who were to go with the corpse in the same coach from the former of those places to the latter, and to attend such interment thereof, and to bring back in the same coach the said attendants. The horses were so used for those purposes on that day accordingly. The defendant afterwards charged a specific sum of money, namely, 7*s.* for the same, and not after the usual or any certain rate per mile. This was represented to be a hiring of the same horses for two miles, and 6*d.* was paid as the duty.

The questions for the opinion of the Court were, Whether the defendant was liable to pay to the plaintiff any duties in respect of all or any of the said hirings; and if he was, then, whether he was liable to pay to him in respect of all or any of the said hirings any and what larger sums than he has accounted for and paid as

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aforesaid. If he was, then the verdict to be entered for the plaintiff for the excess, and for such further sum as upon inspecting the defendant's books shall appear to be due; but if he was not, then the verdict to be entered for the defendant.

Bayly, for the plaintiff, contended that the defendant was liable to pay to the plaintiff one-fourth of the amount charged, and he said there were two principal questions applicable to all the six hirings; first, whether they were lettings to hire by the stage; and secondly, whether the horses were used in travelling; and he contended in the affirmative of both these questions. And on the first point, he cited *R.* v. *Swift**. He admitted that in the third, fourth, and fifth cases, there might be a distinction in favour of the defendant, as to the horses employed in drawing the hearses, those not being liable to any duty, but the defendant would still be liable to pay the duty of one-fourth on the amount of that proportion of the sum charged, which was applicable to the horses drawing the mourning coaches.

Gaselee, contrà, contended that in the first and second cases, the horses were not let to hire for the purposes of travelling; that it was nothing more than a going from one house to another, and that cases of this description were not within the

* 8 *East*. 584. *n*.

contemplation of the legislature. That in the third case, supposing mourning coaches to be liable to any duty, still it did not appear that any person went in the coach from *Portsea* to *Petersfield*, a distance of seventeen miles, and therefore for that space at least there was no traveller; and he referred to *Smith* v. *Moss*.* In that case, he said, *Dampier*, J. seems to have considered mourning coaches as excepted; but he admitted that the exception as to mourning coaches was to be found only in the sixth section of the 48 *G. 3. c.* 98., and that exception applies to a different subject. In the sixth case, he observed that the mourning coach was used as an hearse, and therefore was exempt upon the authority of *Smith* v. *Moss*.

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Lord Ellenborough, C. J.—If upon the letting to hire, there be a *terminus* a *quo* and a *terminus ad quem* specified, it is a hiring for that space; and a hiring by the stage is an hiring for a given space. Then as to the second point, travelling in a larger sense means a going from one place to another. The Court only decided in *Smith* v. *Moss*, that where there was no living person in the conveyance, there was not any traveller, and on that ground hearses were considered as excepted. In all other cases where there is a living person to be conveyed, there is a

* 3 *M. and S.* 15.

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travelling. The exception in the sixth section shews that mourning coaches were a class of conveyances within the contemplation of the legislature. I think therefore the payment of the duties ought to have been made according to the directions of the eighth section in all the cases.

BAYLEY, J.—I am of the same opinion. As to the case of the coach carrying the corpse of the child, I do not consider that as excepted; hearses are only excepted, because there is no traveller; but here there were living persons in the coach with the corpse.

ABBOTT, J.—The exception in the sixth section shews that the legislature considered mourning coaches as conveyances used for travelling. As to the third case, it is true that the party was actually carried only two miles; but I take it, that when the charge is by the mile, if a carriage goes two or more miles to take up, the duty is payable on those miles.

HOLROYD, J. concurred.

Judgment for the plaintiff.

THE END.

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HANLEY *v.* PEPPER. 1820.

HANLEY *v.* PEPPER.

Tuesday, February 1*st.*

This was an action against a Postmaster, who lived and kept an inn in one county, but kept his horses in another county immediately adjoining; it was determined that where the hiring is made, and where the Postmaster usually resides, in that district the duty is to be paid.

THE Plaintiff is the Farmer of the duties payable in respect to horses let to hire in the county of Herts; the Defendant keeps the Royal Waggon Inn, at Barnet, and is licensed to let post-horses. This action was brought to recover a sum of money due in respect of duties payable for horses let to hire in the county of Herts. The cause was tried before the Lord Chief Justice at the Sittings after Trinity Term, 1818, and the Plaintiff obtained a verdict with 5s. damages, subject to the opinion of the Court, on a special case reserved. The case now came on to be argued by Mr. Bailey, for the Plaintiff, and Mr. Marryat for the Defendant. The facts stated were, that the high road opposite the Defendant's house divides the two counties of Middlesex and Hertfordshire: the Defendant's inn is on that side of the road which lies in Hertfordshire, and his stables are on the opposite side, in the county of Middlesex. Previous to the year 1818, the two counties were farmed by the same person. In February in that year, they were let separately, and the Plaintiff became the Farmer of the Hertfordshire duties.

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Previously to this division, the Defendant had kept some of his horses in the stables of the inn, and the rest in the stables across the road; but on this division of the duties, he placed them all in the Middlesex stables. He also then removed the board, on which he advertised the letting of horses, from his house, to which it was then affixed, and put it up against the stables in Middlesex. On being applied to by the Plaintiff to account to him for the duties, he refused, having already accounted for them with the Middlesex farmer. Subsequent to the Plaintiff becoming Farmer, a Mr. Hill went to Defendant's inn, and took refreshments in the travellers' room there. He then hired a chaise and a pair of horses to take him to St. Alban's. He paid for them in the room; the horses were put to in the county of Middlesex, but took up Mr. Hill in the county of Herts. Other similar instances were proved at the trial.

Mr. BAILEY said the contest was in fact between the Farmers of the two counties. The statute 44 Geo. 3. cap. 98, sched. B. imposes the duty on every horse hired by the mile or stage to be used in travelling; the hiring here was in Hertfordshire, and there-

fore the duty is payable there. He also cited stat. 25 Geo. 3, cap. 51. and 27 Geo. 3. cap. 26.

Mr. Marryat argued on the other side.

Mr. Bailey was proceeding to reply, but was interrupted by

The Lord Chief Justice, who said—"We will not trouble you, Mr. Bailey, to reply. My judgment in this case is not formed on the supposed collusion between the Defendant (the Postmaster) and the Farmer of the duty for Middlesex; but upon what I take to be the true construction of the Act of Parliament upon which the case arises. It appears to me that the true construction of the Act of Parliament, in the case of an Innkeeper, is, that it is the site of his residence or dwelling, and not the site of the stables, or other parts, where horses may be kept, that gives the district where his license is to be taken out, and the duty paid; and whether the license be taken out in that district, is manifestly immaterial, as attending to the twenty-seventh section of the twenty-fifth of George the Third, which applies to the account when the parties' place of residence be within the Bills of Mortality, or beyond; but by the eighth

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section of the same statute, an Innkeeper cannot use more than one place for letting horses under one license; and if you do not say that the place of residence is to be the place where he is to be licensed, then a man who lives at the junction of two counties, and may happen to have stables one in one county, and one in another county, according to you, he will be obliged to take out a license in each separate county; and it would further depend upon the circumstance from which stable the horses were brought, at the time of the hiring, whether he should account to one district or account in another. But all that confusion is avoided by taking the dwelling-place to give the district within which the duty is to be paid. That seems to me, therefore, the true construction of this statute; and as the dwelling-house of the Defendant was unquestionably in Hertfordshire, although his stables were on the other side of the road, in the county of Middlesex, it appears to me that he is to take out his license, and to pay the duty in the county of Hertford, or rather to the Farmer of the district within which the county of Hertford is situated."

Mr. JUSTICE BAILEY.—"Under the cir-

cumstances of the case, I think there can be no doubt but that the place where the Defendant resided, was the place within the meaning of the twenty-fifth of George the Third, for letting horses for the purposes mentioned in that Act. If a person has an inn in one place, or has regular stables to which persons, who are to change, are to stop, but has no place of public entertainment, and generally resides at a considerable distance from that place, then, perhaps, it is not the dwelling, but the place, which is kept for the purpose of letting horses, for the purposes aforesaid, as the place where the public naturally resort, in order to give their orders; and in that respect it might be the place kept by him for letting horses, for the purposes aforesaid. But upon the facts of this case, I have no doubt, but that this man's yard, on the Middlesex side, was not his place kept by him for letting horses, for the purposes aforesaid; but that the house on the opposite side of the way was the place kept by him for that purpose; and then, when I look at the facts of the case, and looking at the provisions of the Twenty-fifth of George the Third, and the twenty-seventh of George the Third, it seems to be

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a perfectly clear case. The twenty-fifth of George the Third, imposes a duty upon persons letting horses to hire; and it also imposes a duty upon the traveller; and the Postmaster who lets horses on hire, is to deliver a ticket to the traveller; and by the seventeenth section, the ticket is considered as being issued to the traveller; we find the words "issued to the traveller" in the twenty-fifth of George the Third, and we find the import of what is meant by issuing in the twenty-seventh of George the Third. Upon the twenty-fifth of George the Third, it was quite immaterial, so long as the Crown had the duty, whether it was paid in one county or whether it was paid in another; but when the twenty-seventh of George the Third passed, as different Farmers were to have different interests, it then became material to distinguish between the interest of one Farmer and the interest of another, and it was with that view that the Legislature made that provision, that the duty should be paid to the Farmer of the district where the tickets are issued, and where the Defendant resides.—Now in this case it seems to be, that the tickets were issued, and the Defendant's residence is not in

Middlesex, but within the county of Hertford; and I think both circumstances concur in this particular instance, because I am of opinion, that the issuing of the tickets is not the making them out, or the giving them to the ostler, but the delivery, that applies in this instance, and indeed generally is where the traveller is taken up. It is considered as being issued to the traveller; and therefore in this case, I think that the tickets were issued in Hertfordshire, because that was the only place in which there was a delivery to the traveller, and that is also where the Defendant resides; therefore on both grounds the Plaintiff must recover."

Mr. Justice Holroyd.—" I am also of opinion that in this case the duty belongs to the Plaintiff, as Farmer of the duties in Hertfordshire, upon the circumstances in this case, and upon every principle that has been stated. A duty is laid upon every Postmaster, of five shillings, as a license for the purpose of letting to hire horses for the purpose of travelling post. That duty is for the license to let to hire, but there is also a duty upon post-horses of so much per mile, for every mile such horses are hired to travel post; and, by the fifteenth section, the Postmaster so li-

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censed, is to demand and receive from the person hiring the same, the duty previous to the time of the traveller leaving him. By the nineteenth section he is to demand and receive for the use of his Majesty, his heirs and successors, of and from the person or persons hiring the same, a duty per mile, before the person uses them. And besides the twenty-seventh section, which has been already referred to, with respect to the accounts, and the fortieth section likewise confirms the idea that the accounting is to be for the district in fact from which the license is given; because it enacts that such Postmaster and other person so licensed as aforesaid, residing in the city of London or liberty of Westminster shall, the first Tuesday or Wednesday in every month, and such other person so licensed as aforesaid, residing within five miles of the head office for stamps, or within the Bills of Mortality and so on; so that the first license seems to determine the place at which the duty is to be accounted for; so that in the first place, the place at which the party is directed to account is mentioned at the foot of the license; and after the first accounting, then the collector is to name the place at which the further ac-

counting shall be. That appears to confirm the construction that has been put upon the Act, that the place where the person licensed to let the horses resides, is the place or district in which the party must account; because the first place of appointment is to be by the person by whom the license is issued, and the subsequent accountings are to be at the place of account to be named by the collector, who is afterwards to receive the duties. It is not to be at the place of the parties' residence that he is to account first. One accounting is provided for, and the other accountings by the collector may be in another place; I think, therefore, upon every principle, that the duty being upon the letting to hire, and the license being granted to let to hire at the place of the party's residence, that is the place in respect to which the duty must become payable. It is to be demanded before the horses are used, and the accounting clauses seem to me to shew that the accounting must be within the district where the party resides, in respect to whom the license is granted."

Mr. Justice Best.—"I am clearly of opinion that the Plaintiff is entitled to recover, and as the hiring is stated to have

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taken place in the county of Hertford, the duty attached to that hiring is provided for by the statute. Without putting it upon this distinct case, I go further to say, that the horses must be taken to be hired where the man resides, for the reasons that have been given by my Lord and by my brothers. I would add, that as a man cannot keep post horses without a license, so he cannot let post horses except under that license. Now in that license the place of his residence is expressed, and the accounting, as has been stated, is to be to the officers of the district where he resides. That clearly shews that it must be taken in all cases, that the hiring is at the place where the party resides, because otherwise, upon the letting to hire where no authority was taken out, the party would be liable to a penalty; therefore, if a person lets horses to hire, having a license, he lets those horses to hire at the place where he is so licensed, which in this particular instance is for the place in which the party resides; and then taking all the different parts of the Act of Parliament, it must be taken, that, as the contract is made at that place, there alone the duty can legally be made payable. I think, also, that it is necessary to put that

construction upon the Act of Parliament, in order that the duty may be raised without fraud, to which fraud the Farmer would be liable, if the circumstance of the payment of the duty was to depend upon the particular place where the horses were kept, or where passengers might happen accidentally to be taken up. What is the reason for so small a duty being imposed upon the license, but for the purpose of knowing who is to pay the duty, in order that the Receiver or Farmer of the duty may pay it over to the Government? If, instead of accounting at that place, the duty was to be accounted for at different places where passengers happen to be taken up, all the security which the Legislature intended would be entirely done away. It is impossible that the five shillings can be for the purpose of revenue. It is merely for the purpose of knowing who it is that the receiver has to look to for the duties; for the security would be entirely taken away, if it was not the true construction, that the hiring was to be at the same place where the man is licensed. Taking all the statutes together, I am of opinion, that if by accident this man may happen to have stables in Middlesex, and a traveller is driven to

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them for another pair of horses, still it may be taken that the contract is made at the place where the contract is authorized to be made, namely, where the party resides. Under this circumstance I apprehend that the Plaintiff is entitled to recover."

The LORD CHIEF JUSTICE.—" Judgment for the Plaintiff; let the *Postea* be delivered to the Plaintiff."

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